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ANNUAL REPORT

Town of

SOLON

Maine

YEAR ENDING FEBRUARY 15, 1947

ANNUAL REPORTS

OF THE

Municipal Officers

OF THE TOWN OF

Solon, Maine

Year Ending February 15, 1947

THE SKOWHEGAN PRESS

TOWN OFFICERS

Elected March 4th, 1946

Moderator

WAYNE R. McCOLLOR

Selectmen, Assessors and Overseers of the Poor

ELDRED HEALD, First MALCOLM HALL, second

IVAN BROWN, Third

Treasurer and Town Clerk

MILLET W. LEBANS

Road Commissioner

ISAAC DAVIS

Superintendent of Schools

E. O. JUDKINS

School Committee

PERLEY LOOMIS, 1 year WAYNE McCOLLOR, 2 years

WILFORD MERRILL, 3 years

Tax Collector

EMIL C. ANDREWS

OFFICERS APPOINTED BY THE SELECTMEN

April 1, 1946

Scalers of Wood, Bark and Lumber

THOMAS TUSCAN WILFORD MERRILL

Health Officers

THOMAS H. TUSCAN, Health Officer MARJORIE ROWELL
HAROLD M. STARBIRD

Constables

EMIL C. ANDREWS FRANK RANCOURT
WILLIAM BRANN

Fire Wards

Bernard Shephardson Olon Brown Clifford Abbey, Jr.
Cleon Whipple Leon French
Millet Lebans Perley Loomis Frank Savage
Kenneth Hunnewell Thomas Cross
Edward Conley Kendall Cross Jarvis Bubar
Fletcher Thompson Dennis Martell

Budget Committee

One Year

Bert Paul	Orrin Dean	William Dolan
B. B. Miller	A. Z. Rowell	Wayne McCollor

Two Years

Thomas Cross	E. C. Andrews	George Lincoln
John Waugh	Edwin C. Tuscan	Robert Woods

Three Years

Mark P. Pollard	E. W. Starbird	Tilden Davis
Chester Grant	Frank M. Boynton	Leon French

Library Trustees

One Year

George Coombs	E. L. Paul	Lottie Heald

Two Years

Leon Wyman	H. M. Starbird	Mary Lincoln

Three Years

Mark P. Pollard	Martha Hodgdon	Reginald P. Rowell

Reports of Selectmen, Assessors and Overseers of the Poor

AMOUNT RAISED BY VOTE MARCH 4, 1946

Highways and Bridges	$ 4,000.00	
Snow Roads	3,800.00	
Town Charges	3,500.00	
Support of Poor	1,500.00	
Electric Lights	422.04	
Fire Department	500.00	
Memorial Day	10.00	
Elementary and Secondary Schools	17,500.00	
Repairs on Schoolhouse	1,000.00	
State Aid Construction	533.00	
Maintenance State Highways	712.00	
Maintenance Third Class Roads	785.00	
Cutting Bushes, main and third class roads	300.00	
War Memorial	1,000.00	
		$35,562.04
State Tax	$ 5,082.66	
County Tax	981.14	
		6,063.80
Overlay	$ 1,367.46	1,367.46
		$42,993.30

Real Estate, resident	$234,205.00	
Personal Estate, resident	43,585.00	
Real Estate, non-resident	423,445.00	
Personal Estate, non-resident	5,820.00	
		$707,055.00

Tax on $707,055.00 @ $ .06	$42,423.30	
Tax on 190 polls @ $3.00	570.00	
Supplemental tax	60.00	
Excise tax from Feb. 15, 1946 to Feb. 15, 1947	764.09	
		$43,817.39

TAX REVENUE RECEIVED FROM STATE

Bank stock tax	$ 22.12	
R. R., Tel. and Tel. tax	18.04	
		$ 40.16

TOWN CHARGES

Appropriation		$ 3,500.00
Insurance	$ 200.00	
Skowhegan Press, 350 town reports	113.40	
Selectmen's supplies	19.46	
Quarantine expense	189.15	
State audit	124.34	
Barney Worster, rent and care of town dump	35.00	
Barney Worster, cleaning up old dump	35.00	
Harold Starbird, settlement for collision with snowplow	50.00	
Dr. H. E. Marston, examination for insanity	5.00	
Dr. E. L. Hutchins, examination for insanity	10.00	
M. P. Pollard, rent of selectmen's office	60.00	
Clerk and treasurer supplies	77.29	
Miscellaneous	68.30	
Vital statistics	12.50	
Maine Municipal Association	30.00	
Election expense	113.27	
Health officer, service and supplies	10.00	
E. C. Andrews, serving warrants and killing dogs	9.80	
E. C. Andrews, enforcing 1945 tax liens	7.50	
E. C. Andrews, commission, collecting balance 1945 taxes	16.37	
E. C. Andrews, for overpayment on 1944 tax liens	36.80	
Supt. of schools' salary	491.00	
Treasurer's salary	250.00	
First selectman's salary	350.00	
First selectman's expense	150.00	
Second selectman's salary	300.00	
Second selectman's expense	25.00	

Third selectman's salary	275.00	
Third selectman's expense	25.00	
Tax collector's expenses	27.20	
Nevens & Goodwin bill (bus motor)	138.28	
Legal advice	9.00	
Interest	47.00	
E. C. Andrews, commission for collecting $42,064.42 on 1946 commitment @ 2%	841.28	
		$ 4,151.94
Overdrawn		$ 651.94

SUPPORT OF POOR

Appropriation	$ 1,500.00

World War Veteran No. 1

E. C. Andrews, rent	$ 96.00	
E. C. Andrews, supplies	137.36	
E. C. Andrews, trip to Lewiston	15.00	
E. Virginia Andrews, supplies	74.11	
Cross Store, supplies	485.97	
L. E. Tewksbury, fuel	92.00	
George Jones, fuel	25.25	
Carl Wyman, trucking	6.00	
Jarvis Bubar, sawing wood	1.25	
Dr. P. E. Lessard, professional services	9.00	
Dr. A. E. Rodden, professional services	3.00	
E. C. Heald, bus ticket and dinner	2.30	
		$ 947.24

Arthur Lombard

City of Portland, supplies	$ 258.86

Ralph Jones

Depper Nursing Home, board and care	$ 200.00	
Hay & Peabody, ambulance service	5.00	
		$ 205.00

Berdena Fisher

Town's share of mothers aid	$ 305.00

Eula Clark

Town's share of mothers aid	$ 118.00

Arlene Waugh

Town's share of mothers aid	$ 117.00

Tramps

Frank Rancourt, lodging	$ 3.00
Total	$ 1,954.10
Overdrawn	$ 454.10

FAMILIES WITHIN THE TOWN OF SOLON RECEIVING AID TO BE PAID BY THE STATE OF MAINE

Nellie Spaulding

Mildred Later, board and care	$ 244.00	
E. C. Andrews, supplies	31.91	
E. Virginia Andrews, supplies	22.52	
Sterns Dept. Store, supplies	9.96	
LaFond's, supplies	24.50	
		$ 332.89

Ronald Giguere

Marjorie Rowell, R. N., professional services	$ 8.00	
Dr. Andrew Fortine, professional services	42.00	
Taylor's Drug Store, supplies	4.50	
		$ 54.50
Due from State, Feb. 15, 1946	$ 876.77	
Cost of State Paupers from Feb. 15, 1946 to Feb. 15, 1947	387.39	
		$ 1,264.16

Received from State 1946-47		271.16
Due from State Feb. 15, 1947		$ 983.00

FAMILIES WITHIN THE TOWN OF SOLON RECEIVING AID TO BE PAID BY OTHER TOWNS

Leon Chadbourne

Gladys McAllister, care	$ 660.23	
E. C. Andrews, supplies	21.99	
Sampsons Drug Store, supplies	6.36	
W. H. Morong, supplies	9.57	
E. W. Moore & Son, supplies	104.26	
Taylor's Drug Store, supplies	7.50	
H. E. Marston, M. D., professional services	5.25	
Geo. Sullivan, M. D., professional services	15.00	
Perley Spaulding, supplies	3.00	
Haines Drug Store, supplies	2.50	
		$ 835.66
Due from town of Madison, Feb. 15, 1946		31.74
		$ 867.40
Received from town of Madison		713.90
Due from town of Madison, Feb. 15, 1947		$ 153.50

Della Sidell

Mrs. Willard Sidell, supplies	$ 15.88	
Cross Store, supplies	219.32	
E. C. Andrews, supplies	59.74	
E. Virginia Andrews, supplies	20.87	
J. E. Sidell, milk and supplies	133.33	
Jasper Rowell, fuel	65.00	
Reginald Rowell, fuel	10.50	
Leon Symons, glasses	13.00	
Bert W. Paul, trucking and supplies	20.45	
Due from the town of Brunswick		$ 558.09

STREET LIGHTS

Appropriation	$ 422.04
Central Maine Power Co.	$ 422.04

MEMORIAL DAY

Appropriation	$ 10.00
Cross Store	$ 11.45
Overdrawn	$ 1.45

TEMPORARY LOANS

Depositors Trust Co.	$ 8,000.00
Paid in full	$ 8,000.00

MAINTENANCE STATE HIGHWAYS

Appropriation	$ 712.00
Paid Treasurer of State	$ 960.00
Overdrawn	$ 248.00

WAR MEMORIAL

Appropriated in 1945, assessed in 1946	$ 1,000.00
Unexpended	$ 1,000.00

REPAIRS ON FIREHOUSE

Re-appropriated	$ 400.00
Lebans & Waugh, oil burner	450.00
Overdrawn	$ 50.00

FIRE DEPARTMENT

Appropriation		$ 500.00
Received from the Town of Embden		50.00
Central Maine Power Co., electric current	$ 15.68	
B. A. Shephardson, storage	54.00	
L. L. Lombard, insurance	10.00	
Gulf Oil Corporation, fuel oil	45.08	
Smith & Clark, fuel oil	80.24	
Somerset Oil Co., fuel oil	15.60	
W. H. Adams, labor	2.50	
Paul K. Reed, sirene	47.50	
Victor Chemical Co., supplies	36.00	
Roy W. Carson, refills	24.00	
Justin A. McCarthy, extinguishers and supplies	72.27	
P. A. Loomis, labor and supplies	45.02	
Solon Lumber Co., supplies	1.56	
Cross Store, supplies	26.25	
B. A. Shephardson, labor and supplies	132.53	
Stanley Redmond, fighting fire	7.50	
Frank Savage, fighting fire	16.50	
Kenneth Hunnewell, fighting fire	5.25	
Ross Berry, fighting fire	6.00	
Leon French, fighting fire	6.00	
Oscar Bickford, fighting fire	3.00	
Fletcher Thompson, fighting fire	11.63	
Robert McAllister, fighting fire	3.75	
Olon Brown, fighting fire	3.75	
Thomas Cross, fighting fire	16.50	
Arno Shephardson, fighting fire	6.75	
Jarvis Bubar, fighting fire	7.13	
C. D. Abbey Jr., fighting fire	2.25	
		$ 704.24
Overdrawn		$ 154.24

INTEREST ON CEMETERY TRUST FUNDS

Received from Skowhegan Savings Bank	$ 46.61	
Received from Depositors Trust Co.	20.53	
		$ 67.14
Paid to Ross Berry, Evergreen Cemetery	$ 12.82	
Paid to E. L. Paul, Village Cemetery	24.25	
Paid to Lottie Heald, Jackman Jewett lot	2.01	
Balance on hand, Hilton Fund income	28.06	
		$ 67.14

SCHOOL LUNCH

Received cash from Charlotte Russell	$ 336.51	
Received cash from Treas. of State	56.88	
		$ 393.39
Chispa MacFarland, labor	$ 135.00	
Collector Internal Revenue, tax	9.00	
Cross Store, supplies	50.60	
E. Virginia Andrews, supplies	49.63	
Waterville Hdw. & Supply Co., supplies	21.65	
B. R. Hutchinson, labor	68.88	
Hotel Supply Co., supplies	16.50	
W. B. Arnold Co., supplies	3.01	
Millet Lebans, supplies	.90	
Town of Anson, supplies	6.00	
		$ 361.17
Balance on hand		$ 32.22

ABATEMENTS

Edward Conley, paid in Portland	$ 3.00
Carroll Davis, U. S. Army	3.00
Norman Irvine, paid elsewhere	3.00
Earl Robinson, paid elsewhere	3.00
Harvey D. Eaton, illegally assessed, town property by tax lien	48.00
Heirs of Harry L. Clark, illegally assessed, town property by tax lien	19.50
Frank E. Tripp, illegally assessed	90.00

Reginald Rowell, paid in Athens	3.00	
Fred Weeks, paid in Cornville	3.00	
Harry C. French, excise tax paid on truck offset assessment	2.40	
		$ 177.90

SUPPLEMENTAL TAXES

Lawrence Gehrke	$ 3.00	
Bernard Beane	3.00	
Russell Parsons	3.00	
Douglas Gleason	3.00	
Telford McAllister	3.00	
Arthur Heald	3.00	
Oreon Wing	3.00	
Joseph Crotto	3.00	
Loren McAllister	3.00	
Henry G. Dube	3.00	
Chester A. Withers	3.00	
Fred H. McCormack	3.00	
Ingle G. Dahlin	3.00	
Charles Later	3.00	
Bernard Hayden	3.00	
Edwin St. Laurent, 1945	3.00	
Roy A. Howes	3.00	
Gilbert Corey	3.00	
Edward Miciu	6.00	
		$ 60.00

DELINQUENT TAXES, 1946

Elmer S. Adams	$ 93.30
Linwood Adams	9.00
Oscar Adams	57.30
Perley Brown	3.00
Hattie Brown	9.00
Roy Burrows	3.00
Asher Davis 2nd	18.00
Elmer Davis	80.40
Frank Gleason Jr.	3.00

Heirs of Elmer Jones	1.20	
Percy Jackson	3.00	
Verdell LaCasce	78.60	
Miller & French	13.50	
Sadie Moody	22.50	
Marcus H. Parsons	3.00	
Heirs of Angie Redmond	14.00	
Elwin Richards	22.50	
Stanley Redmond	3.00	
Jered Sidell	13.58	
Earle L. Tewksbury	52.50	
Carroll P. Adams	3.00	
Albert Clark	3.60	
J. Bernard Gardiner	40.00	
Donald Goodwin	88.50	
Flora Gardiner	40.50	
Charlene Parsons	1.50	
Fred J. Sidell	12.00	
Alston Ward	6.00	
Heirs of Lee Withee	30.00	
Henry Dube	27.00	
William Philbrick	24.00	
Robert Lyons	9.00	
		$ 788.48

UNPAID TAX LIENS, 1939

Harvey D. Eaton	$ 33.28	$ 33.28

UNPAID TAX LIENS, 1940

Harry Clark	$ 13.65	
Clarence Tolman	16.00	
Harvey D. Eaton	9.45	
Harvey D. Eaton	19.95	
		$ 59.05

UNPAID TAX LIENS, 1941

John Berube	$ 30.10	
Harvey D. Eaton	9.68	
Harvey D. Eaton	20.42	
Harry Greenlaw	12.98	
Irene Parsons	19.35	
Irene Parsons	4.30	
		$ 97.83

UNPAID TAX LIENS, 1942

Russell Parsons	$ 5.63	
Harvey D. Eaton	21.38	
Harvey D. Eaton	10.12	
		$ 37.13

UNPAID TAX LIENS, 1943

Harvey D. Eaton	$ 21.85	
Harvey D. Eaton	10.35	
Dana F. McFarland	77.00	
		$ 109.20

UNPAID TAX LIENS, 1944

Harvey D. Eaton	$ 14.95	
Harvey D. Eaton	21.85	
		$ 36.80

UNPAID TAX LIENS, 1945

Heirs of Lee Withee	$ 26.00	
Elmer Jackson	18.20	
Harvey D. Eaton	14.30	
Harvey D. Eaton	27.30	
Oscar Adams	50.70	
		$ 136.50
		$ 509.79

FINANCIAL STATEMENT

Assets

Cash on hand	$13,342.16
Due from state, account state paupers	983.00
Available from state, Special Resolve	500.00
Due from state, town road improvement fund	896.65

Balance on state aid roads	31.34	
Due from Madison, acct. Leon Chadbourne	153.50	
Due from Brunswick, acct. Della Sidell and children	558.09	
Town woodlot	275.00	
Balance unpaid taxes, 1946 commitment	788.48	
Unpaid tax liens:		
1939	33.28	
1940	59.05	
1941	97.83	
1942	37.13	
1943	109.20	
1944	36.80	
1945	136.50	
Cemetery trust fund	3,821.49	
Coolidge library fund	9,000.00	
Carroll Jones scholarship fund	28,249.18	
School fund	2,384.46	
		$61,493.14

Liabilities

Unexpended balance on school account	$ 2,082.67	
Unexpended balance on Hot Lunch account	32.22	
Cemetery trust funds income on hand	28.06	
Cemetery trust funds	3,821.49	
Coolidge library fund	9,000.00	
Carroll Jones scholarship fund	28,249.18	
School fund	2,384.46	
		$45,598.08
Assets over Liabilities		$15,895.06

Respectfully submitted,

ELDRED C. HEALD

MALCOLM M. HALL

IVAN L. BROWN

Selectmen of Solon

Road Commissioner's Report

HIGHWAYS AND BRIDGES

Appropriation	$ 4,000.00	
Received for use of truck	10.00	
Received from town of Bingham for gravel	6.00	
		$ 4,016.00

Isaac F. Davis	$ 633.15
Ross Berry	63.12
Orrison McClintick	182.86
George Crotto	105.60
Brownie's Garage	42.13
Ira Adams	25.56
Francis Hayden	331.00
Perkins Machine Shop	14.67
Floyd Crotto	90.48
Omar Hunnewell	16.24
Myron Mitchell	13.92
Elmer Jackson	18.56
Vernie Padham, truck	18.00
William Burrows	15.84
Joseph Crotto	36.96
Gerald Redmond	18.56
Ross Berry, truck	57.00
L. V. Walker	25.85
Ira Adams, truck	176.25
Asher Davis	137.94
Everett Meader	19.28
George Stevens	15.84
Ralph Corson	57.84
Ralph French	21.12
Henry Redmond	2.64
Isaac F. Davis, truck	393.75
Willard Sidell, plank	81.95
Elmer Davis	60.92
Solon Lumber Company	119.54
L. E. Tewksbury, use of tractor	57.95
E. Virginia Andrews, gravel	12.40
Herbert Boardman, gravel	2.60
Earl Martin	305.96
Frank Boynton	53.15

David McCarty	21.12	
Perrin French	283.92	
Shelley Brown	3.50	
Robert Stone	34.00	
Barney Worster	145.86	
Donald Worster	108.90	
Cross' Store	7.85	
W. H. Hinman	243.00	
Roy Andrews	6.00	
Ross Berry, gas	17.10	
Fred McCormack	6.00	
Abbey's Garage	47.37	
Richard Davis	17.16	
Linwood LaCasce	11.60	
Skowhegan Road Equipment Co.	32.00	
Leon French	17.64	
Charles Norton, lumber	40.00	
Lionel Lombard, insurance	24.65	
Frank Giroux	10.00	
Chester Grant	7.50	
Millard Hayden	15.84	
William Worster	70.50	
Berger Metal Culvert Co.	79.79	
Treasurer State of Maine, tar	83.28	
Archie Adams	21.75	
Total		$ 4,584.96
Overdrawn		$ 568.96

CUTTING BUSHES THIRD CLASS MAINTENANCE

Appropriation	$ 300.00
Unexpended	$ 300.00

STATE AID CONSTRUCTION

Appropriation	$ 1,977.86	
Third class maintenance	811.85	
Reconstruction	1,800.50	
		$ 4,590.21

State shovel	$ 1,171.50
Isaac F. Davis	230.76
Perrin French	131.26
Barney Worster	112.51
Earl Martin	156.01
Donald Worster	78.01
William Worster	31.51
Everett Meader	138.38
Stewart Later	24.38
Glenn Bagley	39.75
Glenn Bagley, truck	66.25
Gerald Witham	69.38
Dana Witham, trucks	171.88
Ellery Witham	34.50
Millard Hayden	11.63
Bernard Hayden	117.76
Ira Adams	130.51
Ira Adams, truck	211.26
Ernest Kiger	88.13
Francis Hayden	40.50
Roy Andrews, truck	200.01
Lawrence Worster	47.25
Frank Gleason	47.25
Frank McAllister	41.25
Ralph Corson	72.00
Stephen Boileau	55.50
Stephen Boileau, truck	91.25
Richard Davis	23.25
New England Metal Culvert Co.	313.83
L. E. Tewksbury, use of tractor	52.00
Isaac F. Davis, truck	135.00
John Curtis	63.38
John Curtis, truck	105.63
Everett Meader, gravel	242.00
W. J. Chouinard, loam	20.00

Total	$ 4,558.87
Unexpended	$ 31.34

SPECIAL APPROPRIATION FOR SIDEWALKS

Appropriation		$ 300.00
Perrin French	$ 39.75	
Everett Meader	3.75	
Isaac F. Davis, truck	33.75	
J. L. Foss	5.00	
Isaac F. Davis	34.00	
Donald Worster	24.00	
William Worster	27.00	
Earl Martin	24.00	
Barney Worster	30.00	
Rodney Pinkham	6.00	
Treasurer of State of Maine	72.75	
Total		$ 300.00

SNOW ROADS

Appropriation	$ 3,800.00	
Received from State	2,260.10	
Received from M. C. R. R.	15.90	
Received for use of tractor	5.00	
		$ 6,081.00
Isaac F. Davis	$ 681.00	
Brownie's Garage	558.89	
Ross Berry	146.84	
Ralph French	136.58	
Charlie Brown	22.44	
Ross Berry, truck	65.13	
Elmer French, truck	141.31	
Elmer French	89.57	
John Hodgdon	55.44	
Robert Adams	12.00	
Lester French	491.70	
Lionel Lombard, insurance	68.32	
Isaac F. Davis, express and telephone charges	7.90	
Abbey's Garage	512.03	
Ira Adams	119.10	
Richard Davis	6.00	
Perkins Machine Shop	5.34	

Fred Brown	12.00
Bernard Shepardson	128.75
Verdell LaCasce	11.00
Leon French	56.25
Spaulding's Store	8.15
Oscar McQuilkin	9.00
Clarence Tolman	207.00
Ford & Smiley	98.49
Francis Hayden	190.00
Socony Vacuum Oil Co.	60.81
State of Maine Bureau of Taxation	17.00
Cross' Store	77.71
Cleon Whipple	125.75
Thompson-Smith Co.	137.15
E. C. Andrews	24.93
Fred Adams	7.26
George Crotto	17.82
Floyd Crotto	72.57
Omar Hunnewell	5.94
Stanley Waugh	5.94
Perrin French	133.38
Ira Adams, wood	18.00
Frank Gleason	93.00
Fred McCormack	39.00
Penn. Refining Co.	42.74
Frank Boynton	572.50
Ralph Corson	120.38
Ira Adams, truck	71.50
Southworth Machine Co.	41.49
Isaac F. Davis, truck	93.00
Bernard Hayden	6.75
Asher Davis	3.75
L. V. Walker	3.00
William Worster	36.00
Roy Andrews	6.75
Joseph Crotto	6.75
Ross Berry, gas	17.60
David McCarty	33.00
Lawrence Worster	12.00
Orrison McClintick	7.65
Harry Perkins	6.75
Barney Worster	15.75
Donald Worster	21.00
Earl Martin	39.00

Raymond Lightbody	19.01	
Millard Hayden	.6.75	
Maine Steel Inc.	49.35	
Maine Truck & Tractor Co.	89.93	
Murray Machine Co.	4.78	
Total		$ 6,024.87
Unexpended		$ 56.13

Respectfully submitted,

ISAAC F. DAVIS

We have examined the books of the Road Commisioner and find them correct.

ELDRED C. HEALD

MALCOLM M. HALL

IVAN L. BROWN

Selectmen of Solon

TREASURER'S REPORT

M. W. LEBANS, Treasurer in Account with the Town of Solon for the Year Ending Feb. 15, 1947.

Cash on hand Feb. 15, 1946		$ 9,808.83
Received from:		
Depositors Trust Co., loans		$ 8,000.00
State Treasurer:		
Education, teaching positions Education, census Education, conveyance for closed schools		3,798.11
Snow removal		2,165.10
Use of town truck		95.00
Bank stock tax		22.12
State aid roads		1,886.49
Health and Welfare		271.16
R. R. & Tel. tax		18.04
Hot lunches		56.88
Emil Andrews, Collector:		
1945 common taxes		682.36
1946 common taxes		42,064.02
1946 excise taxes		353.25
1947 excise taxes		410.84
Town of Bingham, use of snowplow		31.80
Mr. Burch, use of tractor		5.00
Me. Central R. R. Co., plowing snow		15.90
Solon High School, supplies for school paper		6.12
Charlotte Russell, hot lunches at school		336.51
American Education Press, refund		6.50
Nora Tozier, moving building		10.00
Town of Madison, L. Chadbourne		713.90
Virgil Hilton, tuition		33.00
Town of Embden, tuition		100.00
Town of Embden, fire fighting		50.00
Depositors Trust Co., school fund		90.00
Town of Bingham, gravel		6.00
Skowhegan Savings Bank, school fund		7.72
Allen Hodgdon, tuition		33.00

Money deducted by the State from account due on State Aid account, for tar on School street and sidewalks	156.03	
Total receipts		$71,301.22
Cash paid on warrants	$57,959.06	
Cash balance	13,342.16	
		$71,301.22

Respectfully,

M. W. LEBANS, Treasurer

CEMETERY TRUST FUNDS

In Depositors Trust Company, Skowhegan, Maine

	Book No.	Amount	Interest
Willard Later	542	$ 100.00	$ 1.50
Susan McQuilkin	681	90.00	1.46
Mattie Holway	467	100.00	1.50
Louise Harriman	695	100.00	1.50
Andrew Hunnewell	696	100.00	1.50
Abial G. Thompson	546	213.32	3.32
James Bosworth	545	100.00	1.50
Elizabeth Hunnewell	611	150.00	2.25
David & Perry Longley	721	100.00	1.50
Bosworth & Craig	792	200.00	3.00
Webb-Chaney	573	100.00	1.50

On Deposit in Skowhegan Savings Bank

Malon Patterson	33936	208.46	4.16
Fred Clark	40714	100.00	2.01
Nelson Curtis	41084	100.00	2.01
John A. Tuscan	41131	200.00	4.02
Moses French	41356	100.00	
Accumulated interest 1945-46-47		6.14	
Herbert Hilton	40361	1,403.57	28.06
James, Aaron and John Jewett —also Myron Jewett	42225	150.00	3.01
Lottie F. Heald Fund	43677	100.00	2.01
Joseph A. and Wilford Merrill	44287	100.00	1.33
Invested in Skowhegan Saving Bank		$ 2,468.17	
Invested in Depositors Trust Co.		1,353.32	
		$ 3,821.49	

The Interest Has Been Paid as Follows:

Solon Village Cemetery Corporation	$ 21.24	
E. L. Paul, Treas., So. Solon Cemetery	3.01	
Lottie F. Heald	2.01	
Ross Berry	12.82	
	$ 39.08	
Herbert Hilton Fund unexpended	28.06	
	$ 67.14	$ 67.14

COOLIDGE LIBRARY TRUST FUND

Cash Received from Interest on Bonds and Shares of Stock

Portland Terminal	$ 90.00
New York Water Service	150.00
Dividend from Pennsylvania Co.	152.00
	$ 392.00

The above amount paid to Lottie F. Heald, treasurer.

The Coolidge Library Trust Funds are invested as follows:

3M New York Water Service Corp. 5s, due Nov. 1, 1951	$ 3,000.00
1M Portland Terminal Co. 4s, due July 1, 1961	1,000.00
45 shares Penna. Co. for insurance on lives	2,000.00
50 shares Penna. Co. for insurance on lives	2,000.00
1M Portland Terminal Co. 5s, due July 1, 1961	1,000.00
	$ 9,000.00

CARROLL C. JONES SCHOLARSHIP FUND

Cash on hand Feb. 15, 1946	$ 1,129.81	
Cash received from:		
Skowhegan Savings Bank	45.20	
Maine Central Railroad	240.00	
New York Water Service	400.00	
Illinois Central Railroad	80.00	
Toledo and Ohio R. R.	37.50	
Nashville, Chattanooga & St. Louis R. R.	20.00	
Balance due from sale of 1M Nashville, Chattanooga & St. Louis R. R. and buying 1M N. Y. Central R. R.	126.25	
New York Central R. R.	22.50	
		$ 2,431.26

Cash Paid Out:

Caroline Rancourt	$ 282.40
June Starbird	282.40

Bessie Merrill	282.40	
Leora McCarty	282.40	
Bank service charge	.22	
	$ 1,129.82	
Balance on hand	1,301.44	
		$ 2,431.26

The Carroll C. Jones Funds are invested as follows:

Skowhegan Savings Bank	$ 2,249.18	
6M Central Maine R. R. 4s	6,000.00	
2M Illinois Central R. R. 4s	2,000.00	
1M Toledo and Ohio Central Ry. 33-4, due 6/1, 1960	1,000.00	
5M Portland Terminal Co. 4s, due 7/1, 1965	5,000.00	
1M Portland Terminal Co. 5s, due 7/1, 1961	1,000.00	
8M N. Y. Water Service Corp. 5s, due 11/1, 1951	8,000.00	
2M Bangor & Aroostook R. R. Co. 4s, due 7/1, 1951	2,000.00	
1M Nashville Chattanooga Ry. 4s, due 2/1, 1978	1,000.00	
		$28,249.18

TOWN OF SOLON SCHOOL FUND

1M N. Y. Water Service Corp. 5s	$ 1,000.00
1M Maine Central R. R.	1,000.00
In Skowhegan Savings Bank	384.46
	$ 2,384.46

Respectfully,

M. W. LEBANS, Treasurer

TOWN CLERK'S REPORT

MARRIAGES, BIRTHS and DEATHS REPORTED 1942-1946

	Marriages	Births	Deaths
1942	9	22	14
1943	19	11	22
1944	7	9	13
1945	11	10	21
1946	17	16	17

DEATHS RECORDED 1946

February 14—Fred Magoon, aged 84 years, 5 months, 24 days.
February 15—Belle Davis, aged 89 years, 1 month, 14 days.
February 21—Clara A. Steward, aged 90 years, 5 months, 27 days.
February 23—George B. Hawes, aged 80 years.
February 28—Annie B. Bridges, aged 84 years, 1 month, 27 days.
April 2—Joseph Matson, aged 72 years, 11 months.
April 7—Mary Ellen French, aged 81 years, 4 months, 29 days.
April 13—Herbert C. Young, aged 67 years, 7 months, 12 days.
April 25—Calvin R. Gross, aged 77 years, 9 months, 10 days.
May 12—Corris Albert, aged 30 years, 7 months, 2 days.
June 25—Hannah McCollor, aged 78 years, 2 months, 5 days.
July 7—David Adams, aged 3 years, 2 months, 28 days.
August 26—Lizzie Warren Witham, aged 87 years, 9 months, 21 days.
September 2—Marilyn Lee Moody, aged 4 months, 14 days.
September 14—Franklyn Rediker, aged 37 years, 3 months, 10 days.
November 26—Warren L. Moody, aged 80 years, 8 months, 15 days.
December 10—Willis A. Harville, aged 82 years, 4 months, 13 days.

Respectfully,

M. W. LEBANS, Town Clerk

Coolidge Library Treasurer's Report

Cash on hand Feb. 15, 1946	$ 971.12	
Interest on Coolidge Trust Fund	392.00	
Interest on savings account	11.66	
Interest on principal in bank	1.10	
Cards and fines	32.05	
Books sold	3.50	
		$ 1,411.43

Ruby C. Cross, librarian	$ 130.00	
Ross C. Berry, labor on lawn	25.45	
Somerset Oil Co., fuel oil	93.73	
Central Maine Power Co., electricity	21.25	
Eastern News Co., books	104.58	
Doubleday One Dollar Book Club, books	6.78	
Crowell-Collier Publishing Co., American Magazine, 2 years	5.00	
American Library Guild, books	4.01	
Red Book Magazine	4.00	
New York Herald Tribune	2.00	
Children's Playmate Magazine	3.50	
National Geographic Magazine	5.00	
E. M. Hale Co., books	3.96	
Ruby C. Cross, postage	1.04	
Ruby Cross, supplies	.20	
Lottie F. Heald, postage	.79	
Postoffice box rent	1.80	
Somerset Oil Co., repairs on furnace	19.00	
Leon M. Wyman, shoveling snow	3.25	
Leon M. Wyman, supplies	.25	
Cash to balance	975.84	
		$ 1,411.43

PAY SHELF

Cash on hand Feb. 15, 1946	$ 2.47		
Received from librarian	7.74		
		$	10.21
Paid Eastern News Co. for books	$ 7.42		
Cash to balance	2.79		
		$	10.21

Respectfully submitted,

LOTTIE F. HEALD, Treasurer

Coolidge Trustees

LIBRARIAN'S REPORT

The records of the past year show a circulation of 4,530 books and magazines, the largest number loaned in any one month being 545 in February, and the smallest, 286 in May. The library is open a total of nine hours per week, and there were 154 borrowers.

Of the 140 new books added, 82 were for adults and 58 for the juvenile department. Three were received as gifts and twelve bought with paysheif receipts.

The Woman's Club prepared and placed in the library several scrapbooks of interesting clippings about Maine, which are available for reference.

Respectfully submitted,

RUBY C. CROSS, Librarian

DEPARTMENT of EDUCATION

To the Superintending School Committee of Solon:

I submit my annual report of the schools of Solon.

STATISTICAL SUMMARY OF ENROLLMENT

School	Teacher	S.P.	1	2	3	4	5	6	7	8	Tot.
Solon Village:											
Gr. 7-8	Mary Lincoln								12	14	
Gr. 5-6	Alta Andrews						8	12			
Gr. 3-4	Queenie Whipple				10	6					
Gr. SP,1,2	Laura Meader	8	7	11							88
Washington School:											
	Edith Andrews	2	1	3	3		1	2	2		14
		10	8	14	13	6	9	14	14	14	102

Solon High School	Grades 9	10	11	12	Tot.
Wendell S. Brewster	10	7	7	10	34
Charlotte Russell					
Louise Rattigan					

Music Supervisor — All Grades — Harold Alpert

Grand Total 136

The pupils in the Solon schools are making satisfactory progress. The classroom equipment and supplies are good.

The eaves troughs and down pipes do not take care of the water that comes from the roof. This water is going down the walls and causing studding to rot. The repair apportionment should make possible the services of a roofer to remedy this condition.

The toilet facilities at the Vilage school have been condemned by the State Department of Health and Welfare. We have

the plans for flush toilets and there should be an appropriation sufficient to install them.

The cost of conveying the Ellis children, boarding the Rowell children and keeping the Washington school open adds materially to our total expense. A second bus, smaller than the one now in use, would eliminate the above expenses, relieve the large bus of some mileage and probably save the town an average of $1,000.00 a year.

The complete dinner which is served by Mrs. MacFarland, is a real service to pupils coming from a distance. The income from pupils and the subsidy covers cost of labor and food supplies.

I wish to thank those, who by their interest, have helped to improve the Solon school.

Respectfully submitted,

E. O. JUDKINS, Superintendent

SCHOOL FUND ACCOUNT

Credit

Appropriation	$17,500.00	
Interest on School Bonds	90.00	
Town of Embden, high school tuition	100.00	
Supplies, Student Council	6.12	
Apportionment, State of Maine	3,798.11	
Rebate	6.50	
Elementary, tuition, Virgil Hilton	33.00	
Interest on savings bank	7.72	
		$21,541.45

Debit

Teaching, Elementary:		
Alta Andrews	$ 1,161.00	
Edith Andrews	645.00	
Harold Alpert	270.00	
Delia Cross	12.50	
Mary Lincoln	1,170.00	
Laura Meader	1,167.72	
Alice Richardson	184.00	
Amy Robinson	240.00	
Queenie H. Whipple	1,170.00	
Town of Anson, clerk hire	101.60	
		$ 6,121.82
Teaching, Secondary:		
Arline Begert	$ 400.00	
Wendell S. Brewster	1,560.00	
Edward Conley	955.50	
Virginia Merrill	98.86	
Paul Muder	14.00	
Louise Rattigan	1,032.00	
Charlotte Russell	1,776.50	
Madeline Tuscan	81.00	
		$ 5,917.86
Janitor:		
Fletcher Thompson	$ 848.20	
Linwood Tuscan	258.20	

Edith Andrews	13.00		
Amy Robinson	8.00		
Medical inspection, Marjorie Rowell	28.40		
Janitor supplies, lights, etc.	542.66		
		$ 1,698.46	
Conveyance and Tuition:			
Fletcher Thompson	$ 592.80		
Linwood Tuscan	416.80		
Olin Brown	2.50		
E. O. Judkins (expenses)	2.15		
Victor Ellis (conveyance)	240.00		
Town of Athens, tuition	72.00		
Lionel Lombard, insurance	44.12		
Vernon Ward, board	96.00		
Mrs. Elmer French, board	154.00		
Evan French	84.00		
Gas, garage, service, etc.	483.41		
		$ 2,187.78	
Overdraft, March 1946		$ 1,442.00	
Fuel		932.70	
Texts, supplies, elementary		565.75	
Texts, supplies, secondary		564.01	
			$19,458.78
Balance, March 1947			$ 2,082.67

HOT LUNCH ACCOUNT

Credit

Received from pupils and State	$ 392.39

Debit

Labor	$ 144.00	
Supplies and food	217.17	
		$ 361.17
Balance, March 1947		$ 31.22

REPAIRS ACCOUNT

Credit

Balance, March 1946	$ 200.00	
Appropriation	1,000.00	
		$ 1,200.00

Debit

Expenditures for repairs	746.12
Balance, March 1947	$ 453.88

SUPERINTENDENT OF SCHOOLS

Credit

Appropriation	$ 468.00

Debit

E. O. Judkins	$ 491.00
Overdraft	$ 23.00

REPORT of AUDIT

State of Maine
STATE DEPARTMENT OF AUDIT
Augusta

September 30, 1946

Board of Selectmen
Solon
Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944 and at your request, the records of the Town of Solon have been audited by Auditor Millard E. Libby for the period February 16, 1945 to February 15, 1946 inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the town appear to have been appropriately handled, with the exception as noted in the attached comments.

Exhibits and schedules incorporated in this report impartially present the financial position of the town and the result of its operations for the period designated.

Comments and other data incorporated in this report may prove of interest to you. All of which is respectfully submitted,

Very truly yours,

FRED M. BERRY,

FMB/kr

State Auditor

COMMENTS

Re: Audit of Accounts—Town of Solon
February 16, 1945 to February 15, 1946

CASH

The analysis made of all recorded cash receipts and bank deposits indicated that the cash had been promptly deposited in the bank, with the exception of $45.00 which was later deposited with trust funds and transferred to the General Fund.

Cash on deposit and subject to check reconciled with the balance reflected by the records of the Treasurer, after adjustment of minor errors in the checking account and applying the later deposit.

Expenditures were made by check and were found to be in agreement with the warrants issued by the Selectmen.

ACCOUNTS RECEIVABLE

Due to the age of several of the larger accounts, it appears that a large percentage of loss will be sustained.

TAXES RECEIVABLE

The 1945 tax commitment appeared to be in proper form and was in agreement with the records of the Assessors. Of this commitment, 97.8% was collected in cash or abated.

The 1944 tax commitment was settled in full by cash payments, but it appears that the Collector's credit for 1944 tax liens was overlooked at the time of settlement and a credit of $36.80 appears to be due him.

Requests for verification were mailed to all unpaid tax accounts.

If the uncollected taxes remaining unpaid for the 1935 year prove to be uncollectible, it would seem that consideration might be given by the Assessors to abating or writing off these taxes. These 1935 unpaid taxes have been taken into consideration in establishing the reserve for possible loss in tax collections.

TAX LIENS

The tax liens on file appear to be in proper form, and the detail was found to be in agreement with the control account.

TRUST FUNDS

The trust fund deposits and investments were examined at

the depositories in Skowhegan. The income reported from the various funds was properly expended or invested.

It is noted that part of the investment of the Coolidge Library Fund is in 95 shares of Pennsylvania Company stock, which investment does not seem to conform with the provisions of Chapter 80, Section 106 of the Revised Statutes of 1944.

UNAPPROPRIATED SURPLUS

The increase in surplus was due principally to unappropriated revenue and unexpended balances, the analysis of which is shown on Exhibit E of this report.

GENERAL

Examination was made of paid payrolls and bills and many of the paid bills were not found on file.

Excise tax collections were verified by examination of the copies of receipts retained by the Collector.

The records of the Library Treasurer were examined and found to be in proper order.

The Horne property, listed as town owned, was sold by the Selectmen.

Cash transactions and bank reconciliations were verified to August 1, 1946.

With the exception of minor errors previously mentioned, the records of the town officials were found to be in a satisfactory condition.

TOWN OF SOLON
COMPARATIVE BALANCE SHEET
GENERAL FUND

ASSETS — Exhibit A

	Feb. 15, 1946		Feb. 15, 1945	
Cash		$ 9,808.83		$ 7,076.08
Accts. Rec. (Sch.A-1)	$847.01		$ 768.20	
Less:				
Reserve for losses	737.11		719.90	
		$ 109.90		$ 48.30
Taxes Receivable:				
Current year,				
(Schedule A-2)	818.86		998.26	

Prior years (Schedule A-2)	816.18		816.18	
	1,635.04		1,814.44	
Less: Reserve for losses	816.18	818.86	816.18	998.26
Tax liens (Sch.A-3)		378.66		371.26
Town owned prop.				200.00
Total Assets, General Fund		$11,116.25		$ 8,693.90

Trust Funds

(Schedule A-5):		
Demand deposits ..	1,129.81	574.49
Time deposits	6,369.71	6,181.00
Investments	34,521.92	34,646.32
Total Assets, Trust Funds	$42,021.44	$41,401.81

GENERAL FUND
LIABILITIES

	Feb. 15, 1946	Feb. 15, 1945
Accounts payable, (Schedule A-4)	$ 37.30	$ 50.00
Due Other Agencies: Withholding taxes		117.90
Total Liabilities	37.30	167.90

Surplus

Appropriated, (Ex.D)	542.00		1,260.19	
Unappropriated, (Exhibit E)	$11,620.95		$ 9,786.19	
		11,078.95		8,526.00
Total Liabilities and Surplus—General Fund		$11,116.25		$ 8,693.90

Trust Funds

Principals (Sch.A-5)	$40,887.58	$40,827.32
Income (Sch. A-5) ..	1,133.86	574.49
Total Liabilities—Trust Funds	$42,021.44	$41,401.81

TOWN OF SOLON

Exhibit D

STATEMENT OF DEPARTMENTAL OPERATIONS

Year Ended February 15, 1946

	Balances 2/16/45	Appropriations	Cash Receipts	Other Credits	Total Available	Cash Disbursements	Other Charges	BALANCES Overdraft	BALANCES Lapsed Unexpended	BALANCES Carried Forward
General Government										
Town charges		3,500.00	150.02		3,650.02	3,728.59		78.57		
Protection										
Street lights		420.00			420.00	421.97		1.97		
Fire department		500.00	37.33		537.33	494.61			42.72	
Purchase of fire hose		500.00			500.00	450.00			50.00	
Repairs on fire house		1,000.00			1,000.00	599.60			.40	400.00
		2,420.00	37.33		2,457.33	1,966.18		1.97	93.12	400.00
Health										
Public health nurse		87.00			87.00	87.00				
Highways and Bridges										
Highways, general		3,000.00	71.25		3,071.25	3,467.84		396.59		
Snow removal		3,200.00	2,439.57		5,639.57	6,118.61	.50	479.54		
3rd class maint.	704.10	785.00			1,489.10	784.34			704.76	

State aid const.	533.00		708.46		1,241.46	1,241.46				
State highway patrol		600.00			600.00	712.40		112.40		
3rd class road			737.11		737.11	719.11			18.00	
Spec. Res.—River Rd.			461.03		461.03	461.03				
Spec. Res.—Tripp Rd.			494.74		494.74	494.74				
Cutting bushes		300.00			300.00	227.46			72.54	
Rep. of sidewalks		300.00			300.00					300.00
Maint. of Unimproved Roads			638.28		638.28	680.78		42.50		
	1,237.10	8,185.00	5,550.44		14,972.54	14,907.77	.50	1,031.03	795.30	300.00
Charities										
Town poor		2,000.00	60.94		2,060.94	1,475.55			585.39	
Other towns' poor			583.12	.65	583.77	583.77				
State poor			173.97	78.16	252.13	252.13				
		2,000.00	818.03	78.81	2,896.84	2,311.45			585.39	
Education										
Schools	2,497.69	14,087.00	4,438.29		16,027.60	17,469.60				1,442.00
School repairs		200.00			200.00					200.00
	2,497.69	14,287.00	4,438.29		16,227.60	17,469.60				1,242.00

Unclassified										
Memorial Day		10.00			10.00	10.00				
Interest										
Int. on Trust Funds ..	.40		67.06		67.46	67.06			.40	
Special Assessments										
State tax		5,082.66			5,082.66	5,082.66				
County tax		981.14			981.14	981.14				
		6,063.80			6,063.80	6,063.80				
Total All Depts.	**1,260.19**	36,552.80	11,061.17	78.81	46,432.59	46,611.45	.50	1,111.57	1,474.21	**542.00**
Exhibits		(C)	(B)			(B)		(E)	(E)	(A)

TOWN OF SOLON Exhibit E

ANALYSIS OF CHANGE IN UNAPPROPRIATED SURPLUS

Year Ended February 15, 1946

Unappropriated surplus, Feb. 16, 1945			$ 9,786.19
Adjustments Affecting Prior Years:			
Charges:			
Adjustment—Res. for Accts. Rec.		$ 17.21	
Loss on sale Town Prop.		75.00	
Total Charges			92.21
Adjusted Surplus			9,693.98
Increase:			
Appropriation Balances—			
Unexpended (Ex. D)	$ 1,474.21		
Overdraft (Ex. D)	1,111.57		
		362.64	
Overlay (Ex. C)		756.02	
Excise taxes		661.17	
Rental—Town Property		120.00	
Supplemental tax		45.00	
Total Increase		1,944.83	
Decrease:			
Abatements (Schedule A-2)		17.86	
Net Increase			1,926.97
Unappropriated Surplus—Feb. 15, 1946 (Ex. A)			$11,620.95

The complete report of the audit, as required by Chapter 80, Section 119, Revised Statutes of 1944, and amended by Chapter 84, Public Laws of 1945, is on file in the office of the Selectmen.

Warrant For Annual Town Meeting

To Emil C. Andrews, a constable of the Town of Solon, in the County of Somerset, and State of Maine.

GREETING:

In the name of the State of Maine you are hereby required to notify and warn the Inhabitants of the Town of Solon qualified by law to vote in town affairs, to meet at the Town Hall in Solon Village in said Town of Solon, on Monday the third day of March, A. D. 1947 at eight o'clock in the forenoon, then and there in accordance with R. S. 1930, Chapter 5, Section 11, and Sections 38-52 inclusive, to elect all town officers and to transact all other town business as herein enumerated in the articles of this warrant.

For election of officers the polls will open immediately after the election of a moderator and remain open until twelve o'clock noon. The transaction of other town business as herein enumerated, will begin at one o'clock in the afternoon. All time specified is Eastern Standard time.

Art. 1. To choose a moderator to preside at said meeting.

Art. 2. To elect a tax collector for the ensuing year.

Art. 3. To see what sum of money, if any, the town will vote to raise for:

1—Highways and Bridges.

Amount raised in 1946, $4,000.00. Recommendation for 1947, $4,000.00.

voted to raise 4,000.

2—Snow Roads for 1947-48. $

Amount raised in 1946, $3,800.00. Recommendation for 1947, $4,000.00.

voted to raise $4,000.

3—Town Charges.

Amount raised in 1946, $3,500.00. Recommendation for 1947, $3,500.00.

voted to raise $3,500.

4—Support of Poor.

Amount raised in 1946, $1,500.00. Recommendation for 1947, $2,000.00.

5—Fire Department.

Amount raised in 1946, $500.00. No recommendation for 1947. voted to raise $500.

6—Memorial Day.

Amount raised in 1946, $10.00. Recommendation for 1947, $12.00.

voted to raise $12.

Art. 4. To see what sum of money the town will vote to raise for elementary and secondary schools, including teachers' wages, fuel, janitor service, conveyance, tuition and board of pupils, textbooks, reference books and school supplies for desk and laboratory use.

Amount raised in 1946, $17,500.00. Recommendation for 1947, $15,000.00.

voted to raise $15,000.

Art. 5. To see what sum of money the town will vote to raise for the repairs of schoolhouses.

Recommendation, $646.12.

Art. 6. To see if the town will vote to reappropriate the balance of the school repairs account left over from 1946, namely $453.88.

Recommendation, Reappropriate. $453.88

Art. 7. To see what sum of money the town will vote to raise for the services of a local nurse for school purposes.

Recommendation, $50.00.

Art. 8. To see if the town will appropriate and raise the sum of $87.00 for Public Health Nursing in Solon, said sum to be expended by the State Bureau of Health for local services.

Amount raised in 1946, none. No recommendation for 1947.

Art. 9. To see what sum of money the town will appropriate and raise for State Aid Road Construction (in addition to the amounts regularly raised for care of ways and bridges) under the provisions of Section 19, Chapter 28, Revised Statutes of 1944 as amended. The maximum amount which the town is allowed to raise being one and one-half units, $799.50.

Amount raised in 1946, $533.00. Recommendation for 1947, $799.50.

Art. 10. To see what sum of money, if any, the town will vote to raise for the Maintenance of State Highways during the ensuing year, within the limits of the town.

Amount raised in 1946, $712.00. Recommendation for 1947, $1,000.00.

Art. 11. To see if the town will vote to reappropriate the $300.00 for Cutting Bushes raised in 1946.

Recommendation, Reappropriate. $300.

Art. 12. To see what sum of money, if any, the town will vote to recommend to take from the joint State Aid Fund for the purpose of applying Bituminous Surface Treatment to the State Aid Roads in excess of the requirements of Section 1, Chapter 207, Public Laws of 1939.

Amount taken in 1946, $250.00. Recommendation for 1947, $250.00.

Art. 13. To see if the town will vote to authorize the Selectmen to procure a Temporary Loan or Loans in anticipation of taxes for the purpose of paying indebtedness of the town. Such notes to be paid during the current municipal year out of money raised during said municipal year by taxes.

Recommendation, Yes.

Art. 14. To see if the town will vote to authorize the Selectmen to issue its note or a series of notes, or its interest bearing town order or orders, for the purpose of paying or refunding in whole or in part the outstanding indebtedness of the town, which now has or may hereafter become due, and if so to determine the amount of said note or notes, order or orders, rate of interest and terms, and the manner of the execution of said note or notes, order or orders.

Recommendation, Yes.

Art. 15. To see if the town will appropriate and raise the sum of $50.00 to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources and advantages of the State of Maine in accordance with the provisions of Chapter 5, Section 82, of the Revised Statutes of Maine.

No Recommendation.

poor article

Art. 16. To see if the town will vote to reappropriate the $1,000.00 assessed in 1946 for the purpose of erecting a war memorial.

Recommendation, ~~Yes~~.

Art. 17. To see if the town will vote to authorize the war memorial committee to secure and erect in a suitable location the war memorial and pass all necessary votes respecting the same.

Recommendation, ~~Yes~~.

Art. 18. To see whether or not the town will vote to enter into a contract with the Central Maine Power Company for a term of twenty (20) years, whereby, in consideration of the extension by the Company of its lines along the following named roads, to wit: Brighton Road, Schoolhouse Road, Brown Road, Boardman Road, Washington School Road, South Solon Road, O'Donal Road, Andrews Road, Lakewood Road, River Road, East Solon Road and Bingham Road, and in consideration of such additional line extensions as may be constructed along said roads or other roads in said town under the terms of the contract, and in consideration of the Company's furnishing electric energy during the term of the contract for lighting the Fire House in said town, the town will pay to the Company for the term of the contract for the electric service furnished in connection with lighting said Fire House in accordance with the Company's schedule of rates for the type and character of service rendered and, in addition, will pay to the Company annually during the term of the contract, beginning with the effective date thereof, a sum equal to all taxes assessed, imposed or levied by the town upon the line extensions constructed under the terms of the contract.

No Recommendation.

Art. 19. To see what action the town will take with reference to authorizing the Selectmen to execute and deliver the contract referred to in the preceding article.

No Recommendation.

Art. 20. To see whether or not the town will vote to enter into a contract with the Central Maine Power Company for a term of ten (10) years, whereby, in consideration of the furnishing of street lighting service to the town during the term of said contract, all of which is more fully set forth in the contract, copy of which has been presented to this meeting, the town will pay for such street lighting service in accordance with the Company's municipal street lighting rate—contract basis.

No Recommendation.

Art. 21 To see what action the town will take with reference to authorizing the Selectmen to execute and deliver the contract referred to in the preceding article.

No Recommendation.

Art. 22. To see what action the town will take with reference to raising the necessary money to cover the street lighting service.

Amount raised in 1946, $422.04. Recommendation for 1947, ~~$422.04~~. $504.00

Art. 23. To see if the town will vote to sponsor the Hot Lunch program in the school.

Recommendation, Yes.

Art. 24. To see if the town will vote to authorize the Selectmen to sell real estate acquired by tax lien.

Recommendation, Yes.

Art. 25. To see if the town will vote to install a hydrant line leading from a pump house to be installed on property of the Craft Bilt Boat and Canoe Company to the corner of Main and Brook streets together with a hydrant located at said corner.

No Recommendation.

Art. 26. To see what sum of money the town will vote to raise for the installation of a hydrant line and hydrant as proposed in Article No. 25.

No Recommendation.

Art. 27. To see what action the town will take in regard to the purchase of new snow removal equipment and pass all necessary votes respecting the same.

No Recommendation.

Art. 28. To see what sum of money, if any, the town will vote to raise for the purchase of new snow removal equipment and pass all votes necessary respecting the same.

No Recommendation.

Art. 29. To see if the town will vote to install suitable toilet facilities together with a water supply and storage facilities in the schoolhouse and pass all necessary votes respecting the same.

No Recommendation.

Art. 30. To see what sum of money if any the town will vote to appropriate and raise by assessment or loan for the purpose set forth in the preceding article and pass all necessary votes respecting the same.

No Recommendation.

Art. 31. To see if the town will authorize the Selectmen to hire money on long term loans for installation of toilet equipment in the schoolhouse in manner determined by the two preceding articles.

No Recommendation.

Art. 32. To see if the town will vote to adopt Daylight Saving Time.

Art. 33. To see what sum of money if any the town will vote to raise for the purpose of making an investigation and preliminary survey to determine the source of water and estimated cost of installing a city water system capable of supplying domestic service and fire protection and pass all necessary votes respecting the same.

Art. 34. To see if the town will vote to authorize the Selectmen to sell unused town owned equipment.

Art. 35. To see what sum of money if any the town will vote to raise for the purchase of fire hose.

Art. 36. To see if the town will vote to authorize the Selectmen to petition the County Commissioners for discontinuance of that section of the County Road lying between the corner, generally known as the Longfellow Schoolhouse Corner or the John Jewett Corner and the driveway leading to the buildings of the Alvin Heald Place so called.

Art. 37. To see if the town will vote to discontinue that section of the town road lying between the driveway to the Luther Albee place so-called and Dearborn Corner so-called.

Art. 38. To see if the town will vote to discontinue that section of the town road lying between the driveway leading to the buildings on the Eben Rowell Place so-called and the driveway leading to the residence of Arthur Rowell.

Art. 39. To transact any other business that may legally come before said meeting.

Given under our hands and seals, at Solon, Maine, this twentieth day of February, A. D. 1947.

ELDRED C. HEALD

MALCOLM M. HALL

IVAN L. BROWN

Selectmen of Solon

Preserve This Report

A sufficient number of these reports have been printed to furnish every interested citizen with a copy. An effort has been made to get them into the hands of the voters in advance. It should be borne in mind that if copies are left at home there may not be a sufficient number at the hall to go around on town meeting day. This year or any year it is desirable for you to have a copy of the annual report as soon as issued. It is also important for you to preserve it and bring it with you town meeting day morning.

Town of

SOLON, MAINE

ANNUAL REPORT

YEAR ENDING FEBRUARY 16, 1948

ANNUAL REPORTS

OF THE

Municipal Officers

OF THE TOWN OF

Solon, Maine

Year Ending February 16, 1948

THE SKOWHEGAN PRESS

TOWN OFFICERS

Elected March 3, 1947

Moderator
WAYNE R. McCOLLOR

Selectmen, Assessors and Overseers of the Poor
WILLEY R. TUSCAN, First
IVAN L. BROWN, Second
GEORGE E. LINCOLN, Third

Treasurer and Town Clerk
MADELINE TUSCAN

Road Commissioner
ISAAC F. DAVIS

Superintendent of Schools
E. O. JUDKINS

School Committee
WAYNE R. McCOLLOR, 1 year WILFORD MERRILL, 2 years
PERLEY LOOMIS, 3 years

Tax Collector
WILLIAM DOLAN

OFFICERS APPOINTED BY THE SELECTMEN

April 1, 1947

Scalers of Wood and Lumber

THOMAS H. TUSCAN — WILFORD MERRILL

Health Officer

THOMAS H. TUSCAN

Constables

WILLIAM DOLAN — WILLIAM BRANN

FRANK RANCOURT — JOHN HODGDON

Fire Wards

BERNARD SHEPARDSON, Chief

Olon Brown	Millet Lebans	Perley Loomis
Clifford Abbey, Jr.	Frank Savage	Kenneth Hunnewell
Cleon Whipple	Thomas Cross	Wendell Brewster
Leon French	Kendall Cross	Jarvis Bubar

Fletcher Thompson — Dennis Martell

Budget Committee

One Year	Two Years	Three Years
Thomas Cross	M. P. Pollard	Bert Paul
John Waugh	C. A. Grant	B. B. Miller
E. C. Andrews	E. W. Starbird	Orrin Dean
E. C. Tuscan	F. M. Boynton	A. Z. Rowell
Bernard Russell	Tilden Davis	William Dolan
Robert Woods	Leon French	Wayne McCollor

Library Trustees

One Year	Two Years	Three Years
Leon Wyman	M. P. Pollard	W. R. Tuscan
H. M. Starbird	Martha Hodgdon	E. L. Paul
Mary Lincoln	Reginald Rowell	Lottie Heald

Reports of Selectmen, Assessors and Overseers of the Poor

AMOUNT RAISED BY VOTE MARCH 3, 1947

Highways and Bridges	$ 4,000.00	
Snow Roads	4,000.00	
Town Charges	3,500.00	
Support of Poor	2,000.00	
Fire Department	500.00	
Memorial Day	12.00	
Elementary and Secondary Schools	15,000.00	
Repair of Schoolhouses	646.12	
Local Nurse	50.00	
State Aid Construction	799.50	
Maintenance of State Highways	1,000.00	
Street Lights	504.04	
Installation of Hydrant Line	1,000.00	
Installation of Toilets and Water at Schoolhouse	2,000.00	
Fire Hose	630.00	
		$35,641.66
State Tax	5,084.15	
County Tax	1,009.44	
		6,093.59
Overlay	1,079.86	1,079.86
		$42,815.11
Real Estate, resident	$248,840.00	
Personal Estate, resident	54,528.00	
Real Estate, non-resident	416,905.00	
Personal Estate, non-resident	7,315.00	
		$727,588.00
Tax on $727,588.00 @ $ .058	$42,200.11	
Tax on 205 polls @ $3.00	615.00	
Supplemental Tax	80.30	
Excise Tax from Feb. 15, 1947 to Feb. 16, 1948	1,468.02	
		$44,363.43

TAX REVENUE RECEIVED FROM STATE

Bank Stock Tax	$ 26.10	
R. R. and Tel. and Tel. Tax	10.53	
		$ 36.63

AMOUNTS RAISED AT SPECIAL TOWN MEETING

May 31, 1947 to be Assessed in 1948

Fire Pump	$ 650.00	
Sidewalk	300.00	
Water Survey	3,500.00	
		$ 4,450.00

TOWN CHARGES

Appropriation	$ 3,500.00	
Reimbursement for forest fire	79.27	
Tax lien cash	9.00	
Tax lien interest	1.76	
Rebate tax collector's bond	5.00	
Permit for auction	2.00	
Rent for Clark house	42.50	
Reimbursement for forest fire	68.06	
Check issued in error	1.44	
		$ 3,709.03
Skowhegan Press, town reports	$ 132.75	
Election expense	42.50	
State Audit	97.98	
Maine Municipal Association	30.00	
John Hodgdon, fire patrol and expense	94.68	
Miscellaneous	96.60	
Clerk and Treasurer's supplies	68.77	
Treasurer's and Collector's bond	80.00	
Selectmen's supplies	44.60	
Repairs for Clark house	111.57	
Insurance	40.32	
Fighting forest fires	136.12	
Interest	163.19	
M. P. Pollard, town office rent	96.00	

Vital statistics	14.25	
Collector's supplies	15.75	
Constable's fees	8.50	
Barney Worster, rent and care of town dump	35.00	
E. C. Andrews, commission for collecting balance 1946 taxes	15.17	
Wm. Dolan, commission for collecting $42,685.03 on 1947 commitment @ 1%	426.85	
Wm. Dolan, commission on excise taxes, March 3, 1947 to Feb. 16, 1948	13.38	
Wm. Dolan, for making out excise tax registration	33.90	
Supt. of Schools, salary	599.33	
First Selectman's salary	350.00	
First Selectman's expenses	150.00	
Second Selectman's salary	300.00	
Third Selectman's salary	275.00	
Treasurer's salary	250.00	
		$ 3,722.21
Overdrawn		$ 13.18

SUPPORT OF POOR

Appropriation	$ 2,000.00

World War Veteran No. 1

Cross' Store, supplies	$ 332.33	
Carl Wyman, trucking	7.50	
Leslie W. Spaulding, D.O., professional services	6.00	
E. C. Andrews, rent	88.00	
E. C. Andrews, supplies	50.83	
Solon Lumber Co., wood	19.00	
W. R. Tuscan, wood	39.00	
Earl Meader, wood	11.25	
E. Virginia Andrews, supplies	11.92	
Madeline Tuscan, trip to Waterville	2.50	
Millet Lebans, supplies	1.25	
		$ 569.58

Ralph Jones

Depper's Nursing Home, board and care	$ 1,206.25	
George Greer, Jr., M.D., professional services	20.00	
		1,226.25

Berdina Fisher

Town's share of Mother's Aid	$ 340.50	340.50

Eula Clark

Town's share of Mother's Aid	$ 407.50	407.50

Arlene Waugh

Town's share of Mother's Aid	$ 82.00	82.00

Irene Parsons

David H. Sheehan, D.O., professional services	$ 100.00	
Dr. Dallas Manchester, professional services	25.00	
Clyde Smith Memorial Hospital	81.65	
Leslie W. Spaulding, D.O.	50.00	
		256.65

Althea Jackson

Town of Oakland	$ 15.72	15.72

Tramps

Frank Rancourt, lodging	$ 3.00	3.00

Total	$ 2,901.20
Overdrawn	901.20

FAMILIES WITHIN THE TOWN OF SOLON RECEIVING AID TO BE PAID BY THE STATE OF MAINE

Nellie Spaulding

Mildred Later, board and care	$ 288.00	
E. Virginia Andrews, supplies	30.04	
E. C. Andrews, supplies	17.72	
		$ 335.76

Frank Healey

Mildred Matson, medical supplies	$ 20.00	20.00
Total		$ 355.76
Due from State Feb. 15, 1947	$ 983.00	
Cost of State Paupers from Feb. 15, 1947 to Feb. 16, 1948	355.76	
		1,338.76
Received from Treas. of State, 1947-48		444.77
Balance due from State, Feb. 16, 1948		$ 893.99

FAMILIES WITHIN THE TOWN OF SOLON RECEIVING AID TO BE PAID BY OTHER TOWNS

Leon Chadbourne

Ervin W. Moore & Son, medical supplies	$ 148.80	
Gladys McAllister, board and care	882.01	
H. E. Marston, M.D., professional services	13.75	
E. C. Andrews, supplies	32.33	
		$ 1,076.89
Due from Town of Madison, Feb. 15, 1947		153.50
		$ 1,230.39
Received from Town of Madison		1,192.89
Due from Town of Madison		$ 37.50

Della Sidell

Bert Paul, rent	$ 8.00	
Dr. Leon W. Symons, professional services	13.00	
Willard Sidell, fuel	34.00	
Cross' Store, supplies	16.69	
Jared Sidell, supplies	22.08	
		$ 93.77
Received from Dr. Leon W. Symons, check returned		13.00
		$ 80.77
Due from Town of Brunswick, Feb. 15, 1947		558.09
		$ 638.86
Received from Town of Brunswick		363.27
Due from Town of Brunswick, Feb. 16, 1948		$ 275.59

STREET LIGHTS

Appropriation		$ 504.04
Central Maine Power Co.	$ 490.34	490.34
Unexpended balance		$ 13.70

MEMORIAL DAY

Appropriation	$ 12.00
Thomas Cross	10.00
Unexpended balance	$ 2.00

TEMPORARY LOANS

Federal Trust Co.	$20,836.81
Paid in full	20,836.81

MAINTENANCE STATE HIGHWAYS

Appropriation		$ 1,000.00
Paid Treasurer of State		954.00
Unexpended balance		$ 46.00

WAR MEMORIAL

Transferred to school Toilet Fund	$ 1,000.00

FIRE DEPARTMENT

Appropriation		$ 500.00
Central Maine Power Co.	$ 24.44	
Gulf Oil Co., fuel	105.64	
Victor Chemical Co., supplies	32.40	
Town of Skowhegan, fighting fire	94.00	
Town of Bingham, fighting fire	57.80	
Portland Rubber Co., supplies	1.64	
R. B. Howes, fuel	248.97	
Eastern Fire Equip., Inc., supplies	44.10	
B. A. Shepardson, supplies	47.70	
Thomas Cross, labor	52.75	
Jarvis Bubar, labor	7.50	
Arno Shepardson, labor	3.75	
Olon H. Brown, labor	16.88	
Kendall Cross, labor	2.25	
Cleon Whipple, labor	6.75	
Frank Savage, labor	10.50	
Lionel Lombard, insurance	11.50	
E. C. Andrews, fuel	1.15	
B. A. Shepardson, labor	96.00	
Kenneth Hunnewell	13.12	
Fire Dept. Payroll No. 1, labor	43.50	
Fire Dept. Payroll No. 2, labor	21.03	
		$ 943.37
Overdrawn		$ 443.37

SCHOOL LUNCH

Cash on hand	$ 32.22	
Received cash from Charlotte Russell	597.93	
Received cash from Alta Andrews	712.55	
Received cash from Treasurer of State	902.88	
		$ 2,245.58
Cash paid on school payrolls		2,587.73
Overdrawn		$ 342.15

INSTALLATION OF HYDRANT LINE

Appropriation	$ 1,000.00
Unexpended	1,000.00

LOCAL NURSE

Appropriation	$ 50.00
Unexpended	50.00

FIRE HOSE

Appropriation	$ 630.00
Portland Rubber Co., Inc.	550.00
Unexpended	$ 80.00

WATER SURVEY TO BE ASSESSED IN 1948

Appropriation	$ 3,500.00
Horace L. Clark, survey	38.60
Unexpended balance	$ 3,461.41

PURCHASE OF NEW FIRE PUMP TO BE ASSESSED IN 1948

Appropriation		$ 650.00
Blanchard Associates, Inc.		628.60
Unexpended balance		$ 21.40

CEMETERY TRUST FUND

Balance on hand from 1947—Hilton Fund	$ 28.06	
Received from Skowhegan Savings Bank	181.46	
Received from Depositors Trust Co.	20.53	
		$ 230.05
Skowhegan Savings Bank, received in error	$ 86.33	
Carroll Jones Scholarship Fund, received through error	45.20	
		131.53
Unexpended balance, 1948		$ 98.52

INSTALLATION OF TOILETS and WATER SUPPLY AT SCHOOLHOUSE

Appropriation	$ 2,000.00	
Transferred from War Memorial Fund	1,000.00	
		$ 3,000.00
Paid out on school department payrolls	$10,645.01	10,645.01
Overdrawn		$ 7,645.01

LONG TERM SERIAL NOTE

Federal Trust Co., Waterville, Me.		
Due in 1948	$ 2,000.00	
1949	2,000.00	
1950	2,000.00	
1951	2,000.00	
1952	2,000.00	
		$10,000.00

SUPPLEMENTAL TAXES

Charles H. Brown	$ 3.00	
Leland McDonough	3.00	
Alston G. Corson	3.00	
Donat G. Gaulin	3.00	
Wilfred Adams	3.00	
Charles F. Later	3.00	
Ralph Corson, Jr.	3.00	
Raoul F. Poulin	3.00	
Carlton French	3.00	
Paul L. Dube	3.00	
Earl R. Padham	3.00	
Gerald Witham	3.00	
Sherwood Wing	3.00	
William Longevin	3.00	
Douglas Gleason	3.00	
Charles Magoon	3.00	
Leonard Bowden	3.00	
Glenn H. Wing	11.60	
Keith Tozier	3.00	
Emery D. Hall	3.00	
Amelia S. Secord	8.70	
Henry Dube	3.00	
		$ 80.30

DELINQUENT TAXES

Clayton Brown	$ 58.00	
Victor Ellis	17.98	
Rachael Jackson	26.10	
Elmer Jackson	8.99	
		$ 111.07

ABATEMENTS

Leon French, taxed twice	$ 3.00
Floyd Smith, paid in Saco	3.00
George Moulton, paid in Embden	5.80
Norman Irvine, paid in Houlton	3.00
Marcus M. Parsons, deceased	3.00

Harvey D. Eaton, illegally assessed, town property by tax lien	46.40	
Herbert Heath, not of age	3.00	
Heirs of Elmer Jones, whereabouts unknown	1.16	
Roy Burrows, paid in North Anson	3.00	
Stanley O'Donald, horses, paid in Madison	15.95	
Wendell Brewster, paid in Dexter	3.00	
Fred Weeks, paid in Cornville	3.00	
Everett Heath, paid in Phillips	3.00	
Horace Littlefield, whereabouts unknown	3.00	
		$ 99.31

UNPAID TAX LIENS

Harvey Eaton: 1939	$ 33.28	
1940	9.45	
	19.95	
1941	20.42	
	12.98	
1942	21.38	
	10.12	
1943	21.85	
	10.35	
1944	14.95	
	21.85	
1945	14.30	
	27.00	
		$ 237.88
Received from Harvey D. Eaton		100.00
Balance due		$ 137.88

UNPAID TAX LIENS, 1941

Harry Greenlaw	$ 13.98	
Irene Parsons	19.35	
Irene Parsons	4.30	
		$ 37.63

UNPAID TAX LIENS, 1942

Russell Parsons	$ 5.63

UNPAID TAX LIENS, 1945

Elmer Jackson	$ 18.20

FINANCIAL STATEMENT

Assets

Cash on hand	$16,923.20	
Due from State:		
Account state paupers	893.99	
Town road improvement fund	77.70	
State aid road account	630.31	
Due from Town of Madison:		
Account Leon Chadbourne	37.50	
Due from Town of Brunswick:		
Account Della Sidell and children	275.59	
Town wood lot	275.00	
Unpaid Tax Liens:		
Harvey D. Eaton	137.88	
1941 commitment	37.63	
1942 commitment	5.63	
1945 commitment	18.20	
Cemetery trust funds	3,821.49	
Coolidge Library fund	9,000.00	
Carroll Jones scholarship fund	28,249.18	
School fund	2,384.46	
		$62,767.76

Liabilities

Unexpended balance on school account	$ 360.50
Cemetery trust funds—interest on hand	70.46
Cemetery trust funds	3,821.49
Coolidge Library funds	9,000.00
Carroll Jones scholarship fund	28,249.18
School fund	2,384.46

Long Term Serial Notes:		
Due 1948	2,000.00	
Due 1949	2,000.00	
Due 1950	2,000.00	
Due 1951	2,000.00	
Due 1952	2,000.00	
		$53,885.59
Assets over Liabilities		$ 8,882.17

Respectfully submitted,

WILLEY R. TUSCAN

IVAN L. BROWN

GEORGE E. LINCOLN

Selectmen of Solon

Road Commissioner's Report

HIGHWAYS AND BRIDGES

Appropriation	$ 4,000.00	
Moving buildings and labor with truck	166.25	
		$ 4,166.25

Isaac Davis	$ 583.53
Lester French	71.25
Perrin French	429.75
Kenneth Hunnewell	27.00
Cross Hardware	5.00
Leon French	35.25
Isaac Davis, truck	514.75
Everett Meader	17.50
Frank Gireoux	20.00
Everett Meader, gravel	21.00
Albert Brown	6.75
Harry Fall & Sons	182.92
Lionel Lombard, insurance	31.95
Herbert Boardman, gravel	163.40
L. V. Walker	149.00
David McCarty	153.75
Mariner Moody	90.75
Richard Davis	37.50
Solon Lumber Co.	173.11
Carl Randlett	18.50
Elmer Jackson, Jr.	25.00
Milford Boynton	12.00
Orrison McClintick	329.25
Jasper Rowell	78.75
Odber Andrews	6.75
Ira Adams	21.00
Ralph French, truck	84.00
Barney Worster	69.75
William Worster	72.75
Ralph French	42.00
Ross Berry	94.50
Ross Berry, truck	128.75
Myron Mitchell	18.75
Ira Adams, truck	48.00
Linwood LaCasce, truck	13.50
Francis Hayden	150.00

Linwood LaCasce	10.00	
Bernard Hayden, tractor	78.75	
Ralph Corson	75.00	
Frank Boynton	45.00	
Earl Tewksbury, gravel	12.40	
Victor Ellis	15.00	
Abbey's Garage	53.20	
Fred McCormack	38.35	
Murray Berry	40.50	
Brownie's Garage	9.20	
Clarence Tolman	12.00	
Thompson-Smith Co.	2.32	
Bernard Shepardson	66.47	
Total		$ 4,386.10
Overdrawn		$ 219.85

TOWN ROAD IMPROVEMENT FUND

Appropriation		$ 2,416.84
Harry Fall & Sons	$ 69.93	
Treasurer of State (state shovel)	488.00	
Isaac F. Davis	82.08	
Barney Worster	13.50	
William Worster	13.50	
Ernest Carl	47.25	
Orrison McClintick	64.13	
Mont Berry	3.38	
Mont Berry (truck)	5.68	
David McCarty	60.00	
Ross Berry	55.13	
Ross Berry (truck)	91.88	
Verdell LaCasce	57.38	
Verdell LaCasce (truck)	95.63	
Cleon Whipple	57.38	
Cleon Whipple (truck)	95.63	
Ralph French	6.75	
Ralph French (truck)	20.25	
Glenn Bagley	6.75	
Glenn Bagley (truck)	20.25	
Leon French	55.13	
Malcolm Hall (truck)	91.88	

Gerald Redmond	49.88	
Roy Andrews (truck)	83.13	
Francis Hayden	37.13	
Guy White	32.30	
Guy White (truck)	53.75	
Sheldon Brown	32.25	
Sheldon Brown (truck)	53.75	
Charlie Sidell	43.88	
Charlie Sidell (truck)	131.63	
Richard Davis	10.13	
Linwood Spaulding	46.50	
Linwood Spaulding (truck)	111.60	
William Pinkham	31.51	
William Pinkham (truck)	75.60	
Willard Sidell	16.88	
Willard Sidell (truck)	28.13	
		$ 2,339.54
Unexpended		$ 77.30

STATE AID CONSTRUCTION

Appropriation	$ 2,398.50	
Unexpended balance, 1946	31.34	
		$ 2,429.84
Treasurer of State, state shovel	$ 411.75	
Isaac F. Davis	102.24	
Barney Worster	36.38	
William Worster	36.38	
Perrin French	79.50	
Orrison McClintick	43.88	
Ross Berry	62.26	
Leon French	34.51	
Everett Meader	41.25	
Ernest Kiger	53.25	
Ernest Carl	25.13	
Robert Adams	35.25	
Cleon Whipple	40.51	
Everett Meader, gravel	72.00	
Verdell LaCasce	24.38	
Verdell LaCasce, truck	40.68	
Gerald Redmond	35.26	
Roy Andrews, truck	58.81	

Ross Berry, truck	63.81	
Malcolm Hall, truck	36.31	
Cleon Whipple, truck	67.56	
Ralph French	11.63	
Ralph French, truck	34.88	
Roger Heald	40.50	
Town Truck	11.25	
Richard Davis	10.13	
Willard Sidell	16.88	
Willard Sidell, truck	28.18	
Mont Berry	23.63	
Mont Berry, truck	39.43	
William Pinkham	16.88	
William Pinkham, truck	40.50	
Linwood Spaulding	16.88	
Linwood Spaulding, truck	40.50	
Charlie Sidell	16.88	
Charlie Sidell, truck	50.63	
Total		$ 1,799.88
Mistake on No. 4 payroll		.35
		$ 1,799.53
Unexpended		$ 630.31

SPECIAL RESOLVE
(Ivan Brown Road)

Appropriation		$ 200.00
Barney Worster	$ 10.13	
William Worster	10.13	
Ross Berry	3.00	
Ross Berry (truck)	5.63	
Verdell LaCasce	7.50	
Verdell LaCasce (truck)	12.50	
Cleon Whipple	7.50	
Cleon Whipple (truck)	12.50	
Gerald Redmond	7.50	
Roy Andrews (truck)	12.50	
Leon French	10.13	
Malcolm Hall (truck)	16.88	

Ralph French	7.50	
Ralph French (truck)	22.50	
State Shovel	54.90	
Total		$ 200.80
Overdrawn		$ .80

SPECIAL RESOLVE
(Athens Town Line)

Appropriation		$ 200.00
Isaac Davis	$ 8.64	
Sheldon Brown	17.00	
Glenwood Cobb	11.25	
Alonzo Williams	10.20	
Guy White	17.00	
Edgar Cobb	9.90	
Erland Cobb	16.88	
Philip Lancaster	18.00	
Dana Nelson	18.00	
Linwood Dore	6.75	
Clayton Lombard	4.13	
Treasurer State of Maine (state shovel)	54.90	
Total		$ 192.65
Unexpended		$ 7.35

SPECIAL APPROPRIATION FOR CUTTING BUSHES

Appropriation		$ 300.00
Perrin French	$ 72.75	
Jasper Rowell	9.00	
Reginald Rowell	9.00	
Orrison McClintick	45.75	
Isaac F. Davis	28.05	
Barney Worster	12.00	
William Worster	12.00	
Roger Heald	9.75	

L. V. Walker	6.00	
Harry French	11.25	
William Hill	5.25	
Total		$ 220.80
Unexpended		$ 79.20

SPECIAL APPROPRIATION FOR SIDEWALKS

Appropriation		$ 300.00
William Worster	$ 24.00	
Isaac F. Davis	24.65	
Roy Waugh	28.80	
Woodrow Foss	12.00	
Perrin French	24.75	
Orrison McClintick	18.75	
Asher Davis	12.00	
Barney Worster	24.00	
Leon French	9.00	
Isaac F. Davis (truck)	20.00	
Ross Berry	12.00	
Ross Berry (truck)	16.00	
Total		$ 225.95
Unexpended		$ 74.05

SNOW ROADS

Appropriation	$ 4,000.00	
Received from Town of Bingham	68.25	
Received from State	2,487.50	
		$ 6,555.75
Isaac F. Davis	$ 668.15	
Lester French	182.00	
Abbey's Garage	381.33	
Perrin French	190.50	
Isaac F. Davis, truck	74.25	
Elmer French	73.15	
Ralph French	7.50	

Barney Worster	12.75
Donald Worster	12.75
William Worster	38.25
Ross Berry, truck	99.75
Ross Berry	142.88
Francis Hayden	494.00
Clarence Tolman	219.00
Millard Hayden	13.25
Southworth Machine Co.	25.64
Bureau of Taxation	37.03
Milford Boynton	3.00
Frank Boynton	320.25
Treasurer of State of Maine, plowing main line	312.00
Socony Vacuum Oil Co.	104.36
Orrison McClintick	42.00
Files & O'Keefe Co.	184.50
Fred McCormack	51.43
L. V. Walker, man and team	142.88
Lionel Lombard, insurance	69.80
Treasurer State of Maine, salt and use of state shovel	72.25
J. L. Foss, sand	8.00
Mariner Moody	12.00
David McCarty	158.25
Ross Berry, gas	5.30
Cross' Store	84.15
Pennsylvania Refining Co.	44.85
E. C. Andrews, gas	35.57
P. A. Loomis, wiring store shed	45.10
Thompson-Smith Co.	70.26
Murray Machinery Co.	2.79
Roger Heald	83.25
Asher Davis	30.00
Verdell LaCasce	18.00
Everett Meader	10.50
Robert Adams	10.50
Oscar McQuilken	21.00
Ernest Carl	12.00
Spaulding & Watson, road salt	64.50
Leon French	220.00
Cleon Whipple	120.38
Chester Grant	4.50
Harry Greenlaw, Jr.	81.00

Harry Greenlaw	13.50	
Brownie's Garage	282.91	
Bernard Hayden	6.00	
Gerald Redmond	69.00	
Bernard Hutchinson	33.75	
B. R. Shepardson	159.25	
Richard Davis	3.00	
Archie Adams	21.00	
Ross Berry (sand)	4.40	
Ira Adams	8.00	
Millet Lebans (supplies)	9.30	
Central Maine Power Co.	1.10	
Maine Truck and Tractor Co.	14.60	
Ford & Smiley	11.79	
		$ 5,728.65
Unexpended		$ 827.10

Respectfully submitted,

ISAAC F. DAVIS

We have examined the books of the Road Commissioner and find them correct.

WILLEY R. TUSCAN

IVAN L. BROWN

GEORGE E. LINCOLN

Selectmen of Solon

TREASURER'S REPORT

MADELINE W. TUSCAN, Treasurer in Account with the Town of Solon for the Year Ending February 16, 1948.

Cash on hand March 4, 1947	$13,342.16
Receipts	
Smith & Co., temporary loans	20,836.81
Smith & Co., long term loan	9,998.33
Treasurer of State:	
Dept. of Education—	
Teaching	5,428.26
Hot lunch program	613.77
Non-food equipment	289.11
R. R. & Tel. tax	10.53
Reimbursements:	
Forest fires	147.33
Highway snow removal	2,487.50
Highway special resolves	190.20
Town road improvement	2,339.14
State aid highways	1,109.83
Health and welfare	444.77
Bank stock	26.10
William Dolan, Tax Collector:	
Common taxes	42,685.03
Excise taxes	1,337.74
E. C. Andrews:	
Common taxes, 1946	781.98
Excise taxes, 1946	130.28
Charlotte Russell, school lunch	597.93
Alta Andrews, school lunch	712.55
Solon High School, school paper supplies	27.66
School payroll error, checks returned	181.00
Tuition:	
Town of Embden	487.50
John Waugh, for Edward Hilton	22.50
Allyn Hodgdon, for David Paine	49.50
Moving buildings:	
Bernard Beane	15.00
Lester Chase	40.00
Orrison McClintick	15.00
Fred McCormack	20.00
M. W. Lebans	40.00

Orrison McClintick, overpayment	1.80	
Dr. Leon Symons, check returned	13.00	
Great Northern Paper Co., check issued in error	1.44	
Depositors Trust Co., coupons on school fund	90.00	
Depositors Trust Co., interest on cemetery trust funds	20.53	
Skowhegan Savings Bank, interest on cemetery trust funds	103.53	
M. Patterson fund	4.67	
H. Hilton fund	28.06	
School fund interest	7.72	
Special account	45.20	
Town of Bingham, withholding tax annuities	68.25	
Rent on Clark house:		
Malon Robbins	22.50	
George Collins	20.00	
Solon Lumber Company, snowplow	400.00	
Central Maine Power Company, gravel	10.00	
Town of Madison, for Leon Chadbourne	1,192.89	
Town of Brunswick, for Della Sidell	363.27	
Tax Liens:		
Oscar Adams	53.96	
David McCarty	45.00	
John Berube	31.60	
Elmer Davis	61.50	
Cambridge Terminal Co.	78.50	
Harvey Eaton	100.00	
H. E. Blodgett, auction permit	2.00	
Eugene Secord, highways and bridges	15.00	
Lionel Lombard, rebate on treasurer's bond	5.00	
		$107,192.93
Cash paid on Warrants		90,269.73
Cash balance		$16,923.20

Respectfully submitted,

MADELINE W. TUSCAN, Treasurer

CEMETERY TRUST FUNDS

In Depositors Trust Company, Skowhegan, Maine

	Book No.	Amount	Interest
Willard Later	542	$ 100.00	$ 1.50
Susan McQuilkin	681	90.00	1.46
Mattie Holway	467	100.00	1.50
Louise Harriman	695	100.00	1.50
Andrew Hunnewell	696	100.00	1.50
Abial G. Thompson	546	213.32	3.32
James Bosworth	545	100.00	1.50
Elizabeth Hunnewell	611	150.00	2.25
David and Perry Longley	721	100.00	1.50
Bosworth and Craig	792	200.00	3.00
Webb-Chaney	573	100.00	1.50

On Deposit in Skowhegan Savings Bank

Malon Patterson	33936	208.46	4.67
Fred Clark	40714	100.00	2.01
Nelson Curtis	41084	100.00	2.01
John A. Tuscan	41131	200.00	4.02
Moses French	41356	100.00	2.13
Herbert Hilton	40361	1,403.57	28.06
James, Aaron, John and Myron Jewett	42225	150.00	3.01
Lottie F. Heald fund	43677	100.00	2.01
Joseph A. and Wilford Merrill	44287	100.00	2.01
Invested in Skowhegan Savings Bank		$ 2,468.17	
Invested in Depositors Trust Co.		1,353.32	
		$ 3,821.49	
Unexpended balance			$ 70.46

COOLIDGE LIBRARY TRUST FUND

Cash received from interest on investments:		
Portland Terminal	$ 90.00	
New York Water Service	150.00	
Paid to Lottie Heald, treasurer	$ 240.00	

The Coolidge Library Trust Funds are invested as follows:

3M New York Water Service Corp. 5s, due November 1, 1951	$ 3,000.00
1M Portland Terminal Co. 4s, due July 1, 1961	1,000.00
1M Portland Terminal Co. 5s, due July 1, 1951	1,000.00
Public National Bank 7s	3,131.25
	$ 8,131.25

CARROLL C. JONES SCHOLARSHIP FUND

Cash on hand Feb. 15, 1947	$ 1,301.44	
Cash received from:		
Skowhegan Savings Bank	45.20	
Maine Central Railroad	240.00	
New York Water Service	400.00	
Illinois Central Railroad	80.00	
Toledo and Ohio R. R.	37.50	
Portland Terminal Co.	250.00	
Bangor & Aroostook	80.00	
New York Central R. R.	45.00	
		$ 2,479.14
Cash Paid Out:		
Harriet Coombs	$ 650.52	
Geneva Longfellow	650.52	
		1,301.04
Balance		$ 1,178.10

The Carroll C. Jones Funds are invested as follows:

Skowhegan Savings Bank	$ 2,249.18
6M Central Maine R. R. 4s	6,000.00

2M Illinois Central R. R. 4s	2,000.00	
1M Toledo and Ohio Central Ry. 33-4 due 6/1, 1960	1,000.00	
5M Portland Terminal Co. 4s, due 7/1/65	5,000.00	
1M Portland Terminal Co. 5s, due 7/1/61	1,000.00	
8M N. Y. Water Service Corp. 5s, due 11/1/51	8,000.00	
2M Bangor & Aroostook R. R. Co. 4s, due 7/1/51	2,000.00	
		$27,249.18

TOWN OF SOLON SCHOOL FUND

1M N. Y. Water Service Corp. 5s	$ 1,000.00	
1M Maine Central R. R.	1,000.00	
In Skowhegan Savings Bank	384.46	
		$ 2,384.46

Respectfully submitted,

MADELINE W. TUSCAN, Treasurer

TOWN CLERK'S REPORT

MARRIAGES, BIRTHS AND DEATHS REPORTED 1943-1947

	Marriages	Births	Deaths
1943	19	11	22
1944	7	9	13
1945	11	10	21
1946	17	16	17
1947	14	19	27
		1*	

* Stillborn

DEATHS RECORDED 1947

	Years	Months	Days
Jan. 17, Omar Hunnewell	28		17
21, Emma French	75		6
25, Gosiah C. Hall	76	3	3
Feb. 18, Charles D. Norton	78		17
9, Lucille S. Harlow	80		
Mar. 18, Ellen H. Whipple	86	7	28
18, Marcus Parsons	63	9	
Apr. 4, Will L. Stuart	88	8	29
May 12, Fannie C. Holway	68	5	22
28, Albert C. Merrill	88	8	12
June 2, Harold E. Pease	60	11	7
July 9, Annie L. Fisher	83	10	4
2, Ida J. Padham	91	3	19
24, Mary York	75	11	21
May 23, Lena Fallon	79	5	12
Aug. 11, Blanche B. Gee	69	4	9
14, Bert Goodrich	61	1	21
24, Charles Rowell	74		7
29, Maude L. Palmer	64	3	21
Sept. 30, Sydney T. Walker	86	5	19
Oct. 6, George B. Pierce	83	10	18
9, Carrie L. Church	80	5	22
16, Angie B. Livingston			
Dec. 7, Mabel Magoon	81	9	18
27, Carroll Waugh		10 hrs. 15 mins.	
27, Calvin Adrian Waugh		22 hrs. 25 mins.	
27, Colin Arthur Waugh		22 hrs. 30 mins.	

Respectfully,
MADELINE W. TUSCAN,
Town Clerk

Coolidge Library Treasurer's Report

Cash on hand Feb. 15, 1947	$ 975.84	
Interest on stocks and bonds	390.50	
Interest on savings accounts	13.05	
Exchange of stocks	2.95	
Cards and fines	32.41	
		$ 1,414.75

Paid:

Ruby C. Cross, librarian	$ 131.50	
Somerset Oil Co., fuel oil	72.80	
Central Me. Power Co., electricity	15.91	
Ross Berry, labor on lawn	25.00	
Leon Wyman, snow removal	3.75	
Lionel Lombard, insurance policy	50.25	
Eastern News Co., for books	83.88	
Jack & Jill, 2 years renewal	4.00	
Child's Training Assn, 1 year renewal, Children's Activities	3.00	
Child's Life, renewal 1 year	3.00	
Curtis Circulating Co., magazines	11.00	
Lightness Pub. Co., for books	1.50	
Jean Carr & Co., for books	16.91	
H. R. Huntington Co., for books	12.55	
Good Housekeeping, renewal 1 year	3.50	
McCall's Magazine, renewal 1 year	2.50	
National Geographic Magazine, renewal 1 year	4.25	
Readers Digest, renewal 2 years	5.00	
P. O. Box rent	1.80	
Bank charges	2.07	
Ruby Cross, supplies	.50	
Ruby Cross, postage	1.07	
Lottie F. Heald, postage	.65	
Cash to balance	958.36	
		$ 1,414.75

PAY SHELF

Cash on hand Feb. 15, 1947	$ 2.79	
Received from librarian	7.26	
		$ 10.05

Paid:

Eastern News Co., for books	$ 4.91	
Jean Carr & Co., for books	1.70	
R. H. Huntington & Co., for books	1.50	
Cash to balance	1.94	
		$ 10.05

Respectfully submitted,

LOTTIE F. HEALD, Treasurer

Coolidge Library Trustees

Librarian's Report

There were 142 registered borrowers in the past year. The total number of books and magazines loaned was 4,255, the largest number loaned in one month being 550 in January, and the smallest, 241 in June.

Number of books purchased, 129, of which 52 were for the juvenile department. In addition, the library received 60 books as gifts. These were from several different sources, and are for the most part non-fiction.

The library is open on Tuesdays, from 1 to 4:30 p. m., and on Saturdays, from 1 to 4:30 and 6 to 8 p. m.

Respectfully submitted,

RUBY C. CROSS, Librarian

DEPARTMENT of EDUCATION

To the Superintending School Committee of Solon:

I submit my annual report of the schools of Solon.

STATISTICAL SUMMARY OF ENROLLMENT

School	Teacher	S.P.	1	2	3	4	5	6	7	8	Tot.
Solon Village:											
Gr. 7-8	Mary Lincoln								14	8	
5-6	Alta Andrews						8	8			
3-4	Queenie Whipple				14	11					
S.P.-1-2	Laura Meader	10	9	6							
											88

Solon High School

	Grades				
	9	10	11	12	Tot.
Wendell S. Brewster Charlotte Russell Marguerite Seamans Raymond Deane	12	9	5	6	32

Music Supervisor — All Grades — Harold Alpert

Grand total 120

The Solon schools are operating efficiently with the pupils generally up to grade.

The addition of a manual training instructor has rounded out the program for the high school and upper elementary school pupils. The toilet system and water system have been installed to conform to the State Department of Sanitation standards.

We were unable to obtain material and labor to repair the

eave troughs and the roof. We suggest that the balance remaining to that account be re-appropriated for use this coming year.

The use of a second bus has made possible the elimination of the Washington School and enables us to give the children of that district the advantages of a larger school, at less expense to the town.

I wish to thank those who have co-operated to give the children of Solon better additional facilities.

Respectfully submitted,

E. O. JUDKINS,

Superintendent

SOLON SCHOOL FUND ACCOUNT

Credit

Balance, February 15, 1947	$ 2,082.67	
Appropriation	15,000.00	
Embden High School tuition	487.50	
Solon High School supplies	27.66	
Rebates:		
Charlotte Russell	34.95	
Laura Meader	27.90	
Alta Andrews	26.10	
Mary Lincoln	26.10	
Queenie Whipple	26.10	
Edith Andrews	28.35	
Harold Alpert	11.50	
Interest on school bonds	90.00	
Interest on savings bank	7.72	
Apportionment, State of Maine	5,428.26	
Tuition, elementary, Edward Hilton	22.50	
Tuition, elementary, David Paine	49.50	
Tuition, elementary, David Paine, 1946-47	33.00	
		$23,409.81

Debit

Teaching, Elementary:		
Mary Lincoln	$ 1,373.95	
Alta Andrews	1,355.20	
Queenie Whipple	1,342.70	
Laura Meader	1,315.05	
Edith Andrews	532.35	
Mary Hall	25.00	
Ruth Cross	18.75	
Delia Cross	68.75	
Harold Alpert	471.30	
Town of Anson, clerk hire	264.98	
Treasury of State	28.00	
Raymond Deane	268.38	
		$ 7,064.41
Teaching, Secondary:		
Wendell Brewster	$ 2,561.10	
Marguerite Seamans	1,002.35	
Charlotte Russell	1,826.85	

Louise Rattigan	701.60	
Raymond Deane	637.48	
Madeline Tuscan	6.90	
		$ 6,736.28

Janitor:

Linwood Tuscan	$ 1,292.20	
Edith Andrews	28.00	
Janitor, supplies, lights, etc.	681.70	
		$ 2,001.90

Conveyance:

Linwood Tuscan	1,046.90	
Victor Ellis	72.00	
Vernon Ward, board	396.00	
Gas, garage, service, etc.	1,303.88	
Raymond Deane	547.34	
Lionel L. Lombard, insurance	92.55	
Silver's Auto Co.	900.00	
		$ 4,358.67

Fuel	1,055.36
Texts, supplies, elementary	824.20
Texts, supplies, secondary	1,008.49
	$23,049.31
Balance, February, 1948	$ 360.50

REPAIRS ACCOUNT

Credit

Appropriation	$ 1,100.00

Debit

Dan C. Baker	$ 12.00	
Nelson G. Lane	21.24	
Fred McCormack	34.70	
		$ 67.94
Balance, February, 1948		$ 1,032.06

HOT LUNCH ACCOUNT

Credit

Received for meals	$ 1,276.68	
Received from State	902.88	
		$ 2,179.56

Debits

Labor	$ 578.10	
Supplies and food	2,009.64	
		$ 2,587.74
Overdraft		$ 408.18

SOLON SCHOOL TOILETS PROJECT

Credit

Appropriation	$ 2,000.00	
Transferred from War Memorial	1,000.00	
		$ 3,000.00

Debit

Salaries, supplies:	
J. R. Cianchette	$ 212.50
Lawrence Gehrke	357.51
Robert Gehrke	265.50
Lyndon L. LaCasce	80.00
Loren McAllister	182.50
Arthur Heald	72.38
Roger Heald	141.38
Robert Martell	48.75
Norman Hume	85.88
Allen Heald	42.00
Wilfred Bishop	42.00
Rodney Pinkham	54.00
Telford McAllister	9.75
Oscar McQuilkin	48.38
W. R. Tuscan	19.00
Ellery Fletcher	5.04
Town of Anson	80.00
Wellington Adams	22.50
M. W. Lebans	198.04

Blunt Hardware Co.	30.00	
Cross Hardware Co.	59.36	
Isaac Davis	12.25	
Frank Boyington	10.50	
Ross C. Berry	14.00	
Anson Water District	16.25	
M. E. Tuscan	116.22	
Waterville Iron Works	36.30	
Warren Caldwell	756.22	
Frank G. Thomas	5,685.17	
Solon Lumber Company	781.11	
Del Marcooley	3.75	
Elmer Jackson	3.75	
Leon Hilton	3.75	
Odber Andrews	8.63	
Roy Andrews	10.00	
Fred McCormack	20.67	
Walter M. Deane	32.90	
Herman L. Smith	54.00	
The J. R. Emery Co.	182.00	
Loring, Short & Harmon	17.00	
Sterling & Woodard	7.89	
P. A. Loomis	102.39	
Waterville Hardware and Plumbing Supply Co.	10.08	
George Stevens	31.00	
E. A. Andrews	90.66	
Bernard Hutchinson	85.00	
Raymond Deane	50.00	
Ernest Carl	85.00	
Home Equipment Co.	311.60	
North Anson Reel Co.	50.45	
		$10,645.01
Overdraft February, 1948		$ 7,645.01

REPORT of AUDIT

COMMENTS

Re: Audit of Accounts — Town of Solon
February 16, 1946 to Februay 15, 1947

CASH

The cash receipts were checked and found to be correctly recorded and promptly deposited. The cash balance of $13,342.16 was reconciled with the depository and found to be correct. All expenditures were made by check from properly authorized warrants.

ACCOUNTS RECEIVABLE

Accounts receivable totaling $1,643.44 consisted of reimbursable disbursements made for charity accounts, reimbusements for which had not been received. A reserve for losses on collections for $737.11 which represents old accounts was not changed.

TAXES RECEIVABLE

The 1946 tax commitment was added and checked and found to be in agreement with the records of the Assessors. Approximately 98% of the current commitment was collected. Taxes outstanding, according to the records of the Collector, were checked and listed.

The balance of the 1945 tax account was settled in full.

Prior years' taxes totaling $816.18 were written off against the reserve for losses.

TAX LIENS

Transactions affecting tax liens were checked, and all tax liens outstanding were listed.

SURPLUS

The unappropriated surplus showed an increase of 85 cents during the fiscal year.

TRUST FUNDS

All trust fund investments were examined and listed. The investments remained the same as last year, with the exception of one bond in the Jones Fund which was called and replaced with a New York Central Railroad Company bond. The 95 shares of the Pennsylvania Company stock have been sold since the books were closed. So far as could be determined, all income expended was in accordance with the terms of the trusts.

EXCISE TAX

The excise tax receipts were checked and it was ascertained that all collections had been deposited with the Treasurer, with the exception of 35 cents which amount has been set up as an account receivable.

GENERAL

The Tax Collector and Treasurer furnished corporate surety bonds.

All the vouchers and payrolls on file in the office of the Selectmen were examined. During the course of this examination, it was noted that detailed vouchers were not filed for the Highway and School Departments covering expenditures other than payroll items. So far as could be determined, the vouchers and payrolls examined appeared to be proper charges and correctly recorded.

The withholding tax and teachers' pension deduction accounts were examined and appeared to be in order.

The records of the various municipal officers were found in a satisfactory condition.

RECOMMENDATIONS

It is recommended:

That, the Superintendent of Schools furnish an original detailed invoice for all expenditures other than payroll items.

That, the Road Commissioner furnish detailed invoices for all expenditures other than payroll items.

TOWN OF SOLON

COMPARATIVE BALANCE SHEET

GENERAL FUND

ASSETS

	February 15, 1947		February 15, 1946	
Cash in bank		$13,342.16		$ 9,808.83
Accounts receivable,				
(Sch. A-1)	$ 1,643.44		$ 847.01	
Less—Reserve for Losses	737.11		737.11	
		906.33		109.90
Taxes Receivable:				
Current year,				
(Sch. A-2)		788.48	818.86	
Prior Years,				
(Sch. A-2)			816.18	
			1,635.04	
Less—Reserve for Losses			816.18	
				818.86
Tax Liens (Sch. A-3)		515.16		378.66
Total Assets—General Fund		$15,552.13		$11,116.25

LIABILITIES

	February 15, 1947	February 15, 1946
Accounts Payable,		
(Sch. A-4)	$ .50	$ 37.30
Cemetery Perpetual Care Funds:		
Unexpended Income	28.06	
Total Liabilities	28.56	37.30

SURPLUS

Appropriated (Ex. D)	$ 3,901.77		$ 542.00	
Unappropriated (Exhibit E)	11,621.80		11,620.95	
		15,523.57		11,078.95
Total Liabilities and Surplus—General Fund		$15,552.13		$11,116.25

TRUST FUNDS (Assets)

Cash:		
Demand Deposits (Sch. A-5)	$ 1,301.44	$ 1,129.81
Time Deposits (Sch. A-5)	6,471.80	6,369.71
Investments (Sch. A-5)	34,773.17	34,521.92
Total Assets—Trust Funds	$42,546.41	$42,021.44

TRUST FUNDS (Liabilities)

Principals (Sch. A-5)	$41,238.83	$40,887.58
Income (Schedule A-5)	1,307.58	1,133.86
Total Liabilities—Trust Funds	$42,546.41	$42,021.44

The complete report of the audit, as required by Chapter 80, Section 119, Revised Statutes of 1944, and amended by Chapter 84, Public Laws of 1945, is on file in the office of the Selectmen.

Warrant For Annual Town Meeting

To William Dolan, a Constable of the Town of Solon, in the County of Somerset, and State of Maine.

GREETING:

In the name of the State of Maine you are hereby required to notify and warn the Inhabitants of the Town of Solon qualified by law to vote in town affairs, to meet at the Town Hall in Solon Village in said Town of Solon, on Monday, the first day of March, A. D. 1948 at eight o'clock in the forenoon, then and there in accordance with R. S. 1930, Chapter 5, Section 11, and Sections 38-52 inclusive, to elect all town officers and to transact all other town business as herein enumerated in the articles of this warrant.

For election of officers the polls will open immediately after the election of a moderator and remain open until twelve o'clock noon. The transaction of other town business as herein enumerated, will begin at one o'clock in the afternoon. All time specified in Eastern Standard time.

Art. 1. To choose a moderator to preside at said meeting.

Art. 2. To elect a tax collector for the ensuing year.

Art. 3. To see what sum of money, if any, the town will vote to raise for:

1—Highways and Bridges.
Amount raised in 1947, $4,000.00. Recommendation for 1948, $4,000.00.

2—Snow Roads for 1948-49.
Amount raised in 1947, $4,000.00. Recommendation for 1948, $4,000.00.

3—Town Charges.

Amount raised in 1947, $3,500.00. Recommendation for 1948, $3,500.00.

4—Support of Poor.

Amount raised in 1947, $2,000.00 . Recommendation for 1948, $2,500.00.

5—Fire Department.

Amount raised in 1947, $500.00. Recommendation for 1948, $1,000.00.

6—Memorial Day.

Amount raised in 1947, $12.00. Recommendation for 1948, $15.00.

Art. 4. To see what sum of money the town will vote to raise for elementary and secondary schools, including teachers' wages, fuel, janitor service, conveyance, tuition and board of pupils, textbooks, reference books and school supplies for desk and laboratory use.

Amount raised in 1947, $15,000.00. Recommendation for 1948, $18,000.00.

Art. 5. To see what sum of money the town will vote to raise for the repairs of schoolhouses.

Recommendation, $1,000.00. (To convert old toilets into garage to house bus).

Art. 6. To see if the town will reappropriate $1,032.06, balance unexpended on repairs from 1947.

Art. 7. To see if the town will vote to reappropriate the sum of $50.00 for the services of a local nurse for school purposes.

Art. 8. To see if the town will appropriate and raise the sum of $87.00 for Public Health Nursing in Solon, said sum to be expended by the State Bureau of Health for local services.

Amount raised in 1947, none. Recommendation for 1948, none.

Art. 9. To see what sum of money the town will appropriate and raise for State Aid Road Construction (in addition to the amounts regularly raised for care of ways and bridges) under the provisions of Section 19, Chapter 28, Revised Statutes of 1944 as amended. The maximum amount which the town is allowed to raise being one and one-half units, $799.50.

Amount raised in 1947, $799.50. Recommendation for 1948, $799.50.

Art. 10. To see what sum of money, if any, the town will vote to raise for the Maintenance of State Highways during the ensuing year, within the limits of the town.

Amount raised in 1947, $1,000.00. Recommendation for 1948, $1,000.00.

Art. 11. To see if the town will vote to raise and appropriate $600.00 for cutting bushes.

Recommendation—that the town raise $600.00.

Art. 12. To see if the town will vote to appropriate the sum of $300.00 to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with Revised Statutes, Chap. 32, Sec. 54.

Art. 13. To see if the town will vote to authorize the Selectmen to procure a Temporary Loan or Loans in anticipation of taxes for the purpose of paying indebtedness of the town. Such notes to be paid during the current municipal year out of money raised during said municipal year by taxes.

Recommendation—Yes.

Art. 14. To see if the town will raise and appropriate the sum of $2,300.00 for payment of long term note and interest.

Art. 15. To see if the town will appropriate and raise the sum of $50.00 to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources and advantages of the State of Maine in accordance with the provisions of Chap. 5, Sec. 82, of the Revised Statutes of Maine.

No recommendation.

Art. 16. To see what action the town will take with reference to raising the necessary money to cover the street lighting service.

Amount raised in 1947, $504.00. Recommendation for 1948, $504.00.

Art. 17. To see if the town will vote to sponsor the Hot Lunch program in the school.

Recommendation—Yes.

Art. 18. To see what sum of money the town will raise and appropriate to pay Town Treasurer.

Art. 19. To see what action the town will take in regard to having a street light installed at the upper end of North Main Street. Pass

Art. 20. To see what sum of money the town will raise and appropriate to pay on our new truck and snowplow.

Recommendation—$2,000.00. Pass

Art. 21. To see what action the town wishes to take in regard to opening the Washington School in South Solon.

Art. 22. To see what sum of money the town will raise and appropriate to repair the old fire truck.

Art. 23. To see what sum of money the town will raise and appropriate for tar to widen the street in the business section of the town.

Art. 24. To see what action the town will take in regard to increasing the insurance on the Solon Village Schoolhouse.

Art. 25. To see what action the town will take relating to $3,500.00 raised and appropriated in a Special Town Meeting under Art. 2, on May 31, 1947, for the purpose of making a water survey in Solon. The aforementioned amount to be assessed in 1948.

Recommendation—Recind.

Art. 26. To see if the town will vote to adopt Daylight Saving Time.

Art. 27. To see what sum of money if any the town will vote to raise and appropriate for the purchase of new fire hose.

Recommendation, $360.00.

Art. 28. To transact any other business that may legally come before said meeting.

Given under our hands and seals, at Solon, Maine this twenty-first day of February, A. D., 1948.

WILLEY R. TUSCAN

IVAN L. BROWN

GEORGE E. LINCOLN

Selectmen of Solon

Preserve This Report

A sufficient number of these reports have been printed to furnish every interested citizen with a copy. An effort has been made to get them into the hands of the voters in advance. It should be borne in mind that if copies are left at home there may not be a sufficient number at the hall to go around on town meeting day. This year or any year it is desirable for you to have a copy of the annual report as soon as issued. It is also important for you to preserve it and bring it with you town meeting day morning.

Martha Paul Bancroft

ANNUAL *Report*

TOWN OF
SOLON
MAINE

YEAR ENDING FEBRUARY 15
1949

ANNUAL MUNICIPAL REPORT

of the Town of

SOLON

MAINE

Year Ending February 15th

1949

THE SKOWHEGAN PRESS

TOWN OFFICERS

Elected March 1, 1948

Moderator

WAYNE R. McCOLLAR

Selectmen, Assessors and Overseers of the Poor

WILLEY R. TUSCAN, First IVAN L. BROWN, Second

GEORGE E. LINCOLN, Third

Treasurer and Town Clerk

CLAYTON E. ADAMS

Road Commissioner

ISAAC F. DAVIS

Superintendent of Schools

E. O. JUDKINS

School Committee

MADELINE TUSCAN, 1 Year PERLEY LOOMIS, 2 Years

MADELINE FRENCH, 3 Years

Tax Collector

WILLIAM DOLAN

OFFICERS APPOINTED BY THE SELECTMEN
April 1, 1948

Scalers of Wood and Lumber
T. H. TUSCAN

Health Officer
T. H. TUSCAN

Constables
WILLIAM DOLAN — FRANK RANCOURT
JOHN HODGDON — JARVIS BUBAR

Fire Wards
BERNARD SHEPARDSON, Chief

Olon Brown	M. W. Lebans	Perley Loomis
Clifford Abbey, Jr.	Frank Savage	Kenneth Hunnewell
Cleon Whipple	Thomas Cross	Wendall Brewster
Leon French	Kendall Cross	Jarvis Bubar
	Fletcher Thompson	Roland Tozier

Budget Committee

One Year	Two Years	Three Years
M. P. Pollard	Bert Paul	Thomas Cross
C. A. Grant	B. B. Miller	John Waugh
E. W. Starbird	Orrin Dean	Everett Meader
F. M. Boynton	A. Z. Rowell	E. C. Tuscan
T. F. Davis	William Dolan	Bernard Russell
Leon French	Wayne McCollar	Harold Tewksbury

Library Trustees

One Year	Two Years	Three Years
M. P. Pollard	W. R. Tuscan	Leon Wyman
Martha Hodgdon	E. L. Paul	Harold Starbird
Reginald Rowell	Lottie Heald	Mary Lincoln

Reports of Selectmen, Assessors and Overseers of the Poor

AMOUNT RAISED BY VOTE MARCH 1, 1948

Highways and Bridges	$ 4,000.00	
Snow Roads	4,000.00	
Town Charges	3,500.00	
Support of Poor	2,500.00	
Fire Department	1,000.00	
Memorial Day	15.00	
Elementary and Secondary Schools	18,000.00	
State Aid Construction	799.50	
Maintenance of State Highway	1,000.00	
Cutting Bushes	600.00	
Long Term Note and Interest	2,300.00	
Street Lighting	504.00	
Treasurer's Salary	350.00	
Repair of Old Fire Truck	1,000.00	
Tarring Street in Business Section	200.00	
Fire Hose	360.00	
Sidewalks—spent in 1947	300.00	
Fire Pump—spent in 1947	650.00	
		$41,078.50
State Tax	5,084.15	
County Tax	1,009.44	
		6,093.59
Overlay	566.73	566.73
		$47,738.82
Real Estate, resident	255,315.00	
Personal Estate, resident	51,340.00	
Real Estate, non-resident	421,345.00	
Personal Estate, non-resident	8,591.00	
		736,591.00
Tax on $736,591.00 @ .064	47,141.82	
Tax on 199 Polls @ $3.00	597.00	
Supplemental Tax	133.80	
Excise Tax from Feb. 16, 1948 to Feb. 15, 1949	1,943.88	
		49,816.50

TAX REVENUE RECEIVED FROM STATE

Bank Stock Tax	$ 27.90	
Dog Tax Refund	44.30	
R. R. and Tel. & Tel. Tax	9.02	
		$ 81.22

SCHEDULE OF TAXABLE LIVESTOCK and DOMESTIC FOWL, No. and VALUE, 1944 - 1948, Inc.

	1944		1945		1946		1947		1948	
	No.	Value	No.	Value	1946		1947		1948	
Horses and Ponies over 4 yrs. old ..	113	$11,075.00	113	$10,980.00	107	$ 9,565.00	108	$ 8,985.00	95	$ 8,255.00
Colts 3 to 4 yrs. old, all types	4	375.00					1	125.00		
Colts 2 to 3 yrs. old (not of draft type)										
Colts under 2 yrs. old (not of draft type)										
Steer, oxen, bull & beef cattle over 18 months	1	75.00	40	2,075.00	24	1,160.00	18	985.00	19	380.00
Milch cows including heifers that have freshened ..	285	14,850.00	296	13,615.00	245	11,010.00	252	12,435.00	244	14,465.00
Heifers over 2 yrs. old, not yet fresh.	100	4,185.00	66	1,920.00	38	1,320.00	51	2,120.00	100	6,680.00
Heifers 18 mos. to 2 yrs. old	110	3,660.00	63	1,340.00	48	1,190.00	75	2,590.00		
Sheep over 35 in number	67	402.00	12	60.00	10	70.00	121	605.00	11	66.00

	1944		1945		No.	Value	No.	Value	No.	Value
	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
Goats	10	50.00	8	40.00	3	15.00				
Swine over 10 in number	4	40.00	1	15.00						
Domestic fowl over 50 in number	1,786	1,345.00	235	235.00	300	300.00	178	178.00	365	365.00
Totals		$36,057.00		$30,280.00		$24,530.00		$28,023.00		$27,711.00

	No.	Value	No.	Value	No.	Value	No.	Value	No.	Value
Colts—draft under 3 yrs. old	10	$ 675.00	13	$ 1,075.00	10	$ 690.00	7	$ 415.00	5	$ 310.00
Cattle 18 mos. and under	138	2,060.00	137	1,660.00	98	1,695.00	139	2,385.00	92	1,560.00
Sheep to 35 in No.	195	1,223.00	172	1,014.00	132	825.00	175	885.00	105	590.00
Swine to 10 in No.	95	1,005.00	59	750.00	51	1,015.00	16	640.00	21	415.00
Poultry to 50 in No.	1,673	1,250.00	1,286	1,286.00	1,078	1,078.00	646	646.00	491	491.00
		6,213.00		5,785.00		$ 5,303.00		$ 4,971.00		$ 3,366.00

TOWN CHARGES

Appropriation	$ 3,500.00	
George Collins, rent of Clark house	70.00	
Tax Lien cash	4.04	
Victualer's licenses	3.00	
George Lincoln, phone call	.75	
W. R. Tuscan, desk	20.00	
Reimbursement for forest fire	28.13	
		$ 3,625.92

Election expense	111.25
Skowhegan Press, town reports	134.40
Town Clerk and Treasurer's supplies	90.25
Central Maine Power Co., electricity	14.85
L. L. Lombard, treas. and coll. bond	75.00
Selectmen's supplies	31.30
Somerset Telephone Co., service	45.46
State Audit	100.22
Maine Municipal Association	30.00
Arnold Trail Boat & Canoe Co., painting sign	10.00
H. E. Redmond, painting sign	9.00
E. C. Andrews, refund on 1946 tax	60.00
Carl Wyman, hauling wood	6.00
Treasurer of State, settlement of 1947 dog tax	34.60
Mariner Moody, sawing wood	4.00
Central Maine Power Co., tax rebate on new pole line, as per contract	320.00
Depositors Trust Co., safety deposit box	3.60
Clayton Adams, vital statistics	11.00
Clayton Adams, recording	22.11
B. B. Miller, refund on tax	3.20
M. P. Pollard, office rent	96.00
Jarvis J. Bubar, constable expense	20.00
Barney Worster, town dump	35.00
Insurance	693.35
Forest fires	56.25
Repairs on Clark house	24.74
Interest	253.33
Tax Collector's supplies	17.25
Enforcing tax lien	4.04
Superintendent of Schools, salary	599.94
First Selectman, salary	350.00
Expense account	165.00

Second Selectman, salary	300.00	
Expense account	15.00	
Third Selectman, salary	275.00	
William Dolan, commission on 1947 tax	.59	
Commission on collecting $47,755.82 @ ½ of 1%	238.78	
Collecting excise taxes	9.72	
Making out excise tax registrations	43.05	
		$ 4,328.28
Overdrawn		$ 702.36

SUPPORT OF POOR

Appropriation		$ 2,500.00

World War Veteran No. 1

Town's share—Mother's Aid	$ 160.50	
Leon Wyman, transportation	6.00	
D. F. Larkin, M.D., professional service	8.00	
		174.50

Ralph Jones

Depper's Nursing Home, board and care	1,200.00

Eula Clark

Town's share of Mother's Aid	321.00

Birdena Fisher

Town's share of Mother's Aid	357.00

Arlene Waugh

Town's share of Mother's Aid	203.00

Althea Jackson

Town of Oakland, supplies	$ 83.16	
A. Leo Brett, M.D., professional services	10.00	
		93.16

Fannie Merrill

City of South Portland, board and care	15.00

Asher Davis, 2nd

Town of Winslow	157.94

Arthur Lombard

City of Portland, supplies	36.65

Berton Seeley

Town of Madison, supplies	29.60

World War II Veteran No. 1

Clyde Smith Memorial Hospital	$ 82.50	
Dallas Manchester, M.D.	100.00	
Dr. Charles E. Johnson	25.00	
C. A. Bisson, D.O.	15.00	
		222.50

Tramps

Frank Rancourt, lodging	10.25
Total	$ 2,820.60
Overdrawn	320.60

FAMILIES WITHIN THE TOWN OF SOLON RECEIVING AID TO BE PAID BY THE STATE OF MAINE

Nellie Spaulding

Mildred Later, board and care	$ 288.00	
E. C. Andrews, supplies	67.02	
E. Virginia Andrews	20.42	
		$ 375.44

Frank Healey

George Sullivan, M.D.	31.00	
E. C. Andrews	19.45	
		50.45
Due from State Feb. 15, 1948	893.99	
Cost of State Paupers from Feb. 16, 1948 to Feb. 15, 1949	425.89	
		1,319.88
Received from Treasurer of State		445.89
Balance due from State Feb. 15, 1949		$ 873.99

FAMILIES WITHIN THE TOWN OF SOLON RECEIVING AID TO BE PAID BY OTHER TOWNS

Leon Chadbourne

Erwin W. Moore & Son, medical supplies	$ 100.78	
Gladys McAllister, board and care	562.50	
H. E. Marston, M.D., medical care	10.50	
Crane's Store, supplies	14.60	
E. C. Andrews, supplies	2.25	
		$ 690.63
Due from Town of Madison Feb. 16, 1948		37.50
		$ 728.13
Received from Town of Madison	$ 728.33	
Overpaid on account of error		.20
	$ 728.33	$ 728.33

STREET LIGHTS

Appropriation		$ 504.00
Central Maine Power Co.		$ 504.00

MEMORIAL DAY

Appropriation		$ 15.00
Wolley Toy Store	$ 12.00	
Cross Store	16.50	
Overdraft		13.50
	$ 28.50	$ 28.50

TEMPORARY LOANS

Federal Trust Co.	$16,746.67
Paid in full	16,746.67

MAINTENANCE OF STATE HIGHWAYS

Appropriation	$ 1,000.00
Paid Treasurer of State	960.00
Unexpended balance	$ 40.00

FIRE DEPARTMENT

Appropriation		$ 1,000.00
Received from Town of Embden		49.25
Supplies	$ 262.88	
Central Maine Power Co., electric lights	23.97	
R. B. Howes	253.18	
Fighting fire	21.38	
Work on dam	159.11	
Insurance	104.88	
Repairs	51.50	
Labor	248.88	
Overdraft		76.53
	$ 1,125.78	$ 1,125.78

PURCHASE OF SNOWPLOW

Horn Motors	$ 6,482.30
Tax refunds received	88.97
Cost of plow	$ 6,393.37

LONG TERM SERIAL NOTE and INTEREST

Appropriation		$ 2,300.00
Federal Trust Co., note	2,000.00	
Interest	300.00	
	$ 2,300.00	$ 2,300.00

TREASURER'S SALARY

Appropriation	$ 350.00
Clayton E. Adams	350.00

REPAIR OF OLD FIRE TRUCK

Appropriation		$ 1,000.00
People's Garage	$ 618.83	
Solon Garage	42.90	
Brownie's Garage	270.65	
Giberson Auto Body Shop	135.00	
Overdraft		77.38
	$ 1,077.38	$ 1,077.38

FIRE HOSE

Appropriation		$ 360.00
Justin A. McCarty	$ 350.00	
Unexpended	10.00	
	$ 360.00	$ 360.00

LOCAL NURSE

Reappropriated		$ 50.00
Marjorie Rowell	$ 36.00	
Unexpended	14.00	
	$ 50.00	$ 50.00

SCHOOL LUNCH

Received cash from:		
Alta Andrews		$ 563.25
Mary Lincoln		902.90
Treasurer of State		669.42
Cash paid on School Payrolls	$ 2,270.05	
Balance due		134.48
	$ 2,270.05	$ 2,270.05

Deficit in 1947	$ 342.15
Deficit in 1948	134.48
Total Deficit	$ 476.63

CEMETERY TRUST FUNDS

Unexpended balance Feb. 16, 1948	$ 98.52	
Received from E. L. Paul	1.33	
Received from Skowhegan Savings Bank	49.43	
Received from Depositors Trust Co.	20.53	
		$ 169.81
Ross Berry	$ 19.34	
E. L. Paul	28.20	
		47.54
Unexpended balance		$ 122.27

State tax	$ 5,084.15
County tax	$ 1,009.44
Purchase of Bond for School Fund, Smith and Company	$ 991.05

SUPPLEMENTAL TAXES

(Wm. Dolan Report)

Ingle C. Dahlin	$ 3.00	
Lithgow Hunter	76.80	
Edward St. Laurent	3.00	
Vernie Padham	3.00	
Charles Later	3.00	
Roger Heald	3.00	
Joseph St. Laurent	3.00	
William E. Dolan	3.00	
Ralph Corson, Jr.	3.00	
Bernard E. Hayden	3.00	
Telford McAllister	3.00	
Sherwood Wing	3.00	
Gerald Witham	3.00	
William K. Knox	3.00	
Howard Gehrke	3.00	
Herbert Hayden	3.00	
Stanwood L. Piper	3.00	
Gilbert Corey	3.00	
Raoul Poulin	3.00	
Everett Heath	3.00	
		$ 133.00

Abatements

Belmont Hatch, blind	$ 94.52	
Henry Jones, paid in Norridgewock	3.00	
Wendell Brewster, paid in Dexter	3.00	
Paul Dube, in Canada April 1st	3.00	
Heirs of Elmer Jones, whereabouts unknown	1.28	
Wilfred Morin, paid at The Forks	3.00	
Archie Meader, resident of Connecticut	3.00	
Ernest Worster, paid in Norridgewock	3.00	
Charles Magoon, paid in Skowhegan	3.00	
		$ 116.80

Unpaid Tax Liens

Harvey Eaton, balance due	$ 137.88

Unpaid Tax Liens—1941

Harry Greenlaw	$ 13.98	
Irene Parsons	19.35	
Irene Parsons	4.30	
		$ 37.63

Unpaid Tax Liens—1942

Russell Parsons	$ 5.63

Unpaid Tax Liens—1945

Elmer Jackson	$ 18.20

FINANCIAL STATEMENT

Asseets

Cash on hand	$13,564.17	
Due from State:		
Account of State paupers	873.99	
Town Road Improvement Fund	20.59	
State Aid Road Account	7.81	
Town Woodlot	275.00	
Unpaid Tax Liens:		
Harvey D. Eaton	137.88	
1941 commitment	37.63	
1942 commitment	5.63	
1945 commitment	18.20	
Cemetery Trust Funds	3,823.50	
Coolidge Library Fund	9,000.00	
School Fund	2,384.46	
		$57,431.18

Liabilities

Unexpended balance on school account	$ 234.76	
Cemetery Trust Fund, interest on hand	122.27	
Cemetery Trust Funds	3,823.50	
Coolidge Library Funds	9,000.00	
Carroll Jones Scholarship Fund	27,282.32	
School Fund	2,384.46	
Long Term Serial Notes	8,000.00	
		$50,847.31
Assets over Liabilities		$ 6,583.87

Respectfully submitted,

WILLEY R. TUSCAN

IVAN L. BROWN

GEORGE E. LINCOLN

Selectmen of Solon

Road Commissioner's Report

HIGHWAYS and BRIDGES

Appropriation	$ 4,000.00
Labor with truck	57.00
	$ 4,057.00

E. Virginia Andrews (gravel)	$ 169.00
Central Maine Power Co.	6.00
Lebans Hardware	8.09
Clayton Brown	30.00
Bernard Shepardson	47.09
Ralph Corson	81.75
Kenneth Socier	26.38
Louis Socier	26.13
Robert Adams	13.50
A. Z. Rowell	22.00
Abbey's Garage	212.60
Addison Cookson	33.75
Cross' Store	3.95
Richard Davis	57.75
New England Metal Culvert Co.	51.16
Elmer Jackson	135.00
Solon Lumber Co.	127.07
Chester Grant	7.50
Oscar McQuilkin	25.50
Isaac Davis (truck)	16.00
Harry Fall & Sons (culverts)	251.73
Lionel Lombard (insurance)	33.00
Ira Adams (truck)	96.00
Isaac Davis	774.00
Clarence Tolman	34.50
Perrin French	487.50
L. V. Walker	15.38
Francis Hayden	365.50
Floyd Crotto	300.75
George Crotto	367.50
Ira Adams	81.75
Clarence Tolman (truck)	40.00
Fred McCormack	24.03
David McCarty	46.50

Reginald Rowell	14.25	
Jasper Rowell	19.75	
Barney Worster	54.00	
Elmer Davis	21.00	
Everett Meader	42.00	
Earl Martin	42.00	
Asher Davis	12.00	
Donald Worster	39.00	
Ralph French	16.50	
Skowhegan Road Equipment Co.	79.00	
Ralph French (truck)	33.00	
Ross Berry	24.75	
Ross Berry (truck)	21.25	
Total		$ 4,436.86
Overdrawn		$ 379.86

SPECIAL RESOLVE (Eaton Hill Road)

Appropriation		$ 400.00
Ernest Carl	$ 13.50	
Alonzo Williams	108.00	
Isaac Davis	9.00	
Ralph Corson	6.75	
George Crotto	6.75	
John Giroux	6.75	
John Giroux (truck)	20.25	
Alfred Jackson, Jr.	6.75	
Roy Andrews (truck)	11.25	
Mayland Spaulding	6.75	
Mayland Spaulding (truck)	16.20	
Linwood Spaulding	6.75	
Linwood Spaulding (truck)	16.20	
Charlie Sidell	6.75	
Charlie Sidell (truck)	20.25	
Clarence Tolman	6.75	
Clarence Tolman (truck)	11.25	
Lawrence Tibbetts	6.75	
Farrin Bros. & Smith (truck No. 4)	16.20	
William Tibbetts	6.75	
Farrin Bros. & Smith (truck No. 10)	16.20	
Farrin Bros. & Smith (shovel)	70.65	
Total		$ 396.45
Unexpended		$ 3.55

SPECIAL RESOLVE (Ivan Brown Road)

Appropriation		$ 200.00
Isaac Davis	$ 9.00	
Perrin French	13.50	
Addison Cookson	13.50	
John Giroux	5.25	
John Giroux (truck)	15.75	
Mayland Spaulding	6.75	
Mayland Spaulding (truck)	16.20	
Linwood Spaulding	6.75	
Linwood Spaulding (truck)	16.20	
Charlie Sidell	6.75	
Charlie Sidell (truck)	20.25	
Farrin Bros. & Smith (shovel)	70.65	
Total		$ 200.55
Overdraft		$ .55

SPECIAL APPROPRIATION FOR TARRING BUSINESS SECTION OF THE TOWN

Appropriation		$ 200.00
Treasurer, State of Maine	$ 235.50	
Total		$ 235.50
Overdrawn		$ 35.50

SPECIAL APPROPRIATION FOR CUTTING BUSHES

Appropriation		$ 600.00
Isaac Davis	$ 68.00	
Perrin French	147.00	
Mariner Moody	102.00	
Barney Worster	58.50	
Jasper Rowell	9.00	
Delma Cooley	12.00	
Addison Cookson	71.25	
George Crotto	34.50	
Roger Heald	22.50	
David McCarty	10.50	

Elmer Davis	30.00	
Kendall Cross	18.00	
Clayton Brown	15.00	
Total		$ 598.25
Unexpended		$ 1.75

STATE AID CONSTRUCTION

Appropriation	$ 3,028.81
Special Resolve	500.00
	$ 3,528.81

Isaac Davis	$ 121.00
Leon French	19.50
Perrin French	113.63
Mariner Moody	69.75
Ross Berry	16.50
Ross Berry (truck)	22.50
Roger Heald	57.00
Everett Meader	3.00
Richard Davis	4.50
George Crotto	53.25
Addison Cookson	53.25
Roy Andrews (truck)	91.13
John Giroux (truck)	102.15
Farrin Bros. & Smith (shovel)	722.21
Ralph Corson	43.88
David McCarty	30.75
Alfred Jackson, Jr.	43.88
Elmer Davis	22.50
Ernest Carl	44.63
Alonzo Williams	141.00
John Giroux	18.75
Mayland Spaulding	28.13
Mayland Spaulding (truck)	67.50
Charlie Sidell	16.88
Charlie Sidell (truck)	50.63
Ralph French	6.38
Ralph French (truck)	19.13
Linwood Spaulding	18.01
Linwood Spaulding (truck)	45.23

Clarence Tolman	14.63	
Clarence Tolman (truck)	24.38	
Farrin Bros. & Smith (truck)	25.20	
Lawrence Tibbetts	10.50	
New England Metal Culvert Co.	549.00	
J. L. Foss (gravel)	8.00	
Frank Giroux (gravel)	115.00	
E. Virginia Andrews (gravel)	15.00	
Treasurer State of Maine (tarring)	706.38	
Treasurer State of Maine (drilling)	30.38	
Total		$ 3,545.12
Overdrawn		$ 16.31

TOWN ROAD IMPROVEMENT FUND

Appropriation		$ 1,695.20
Isaac Davis	$ 76.50	
Ralph Corson	66.00	
David McCarty	55.50	
George Crotto	66.00	
Alfred Jackson, Jr.	29.63	
Roy Andrews	49.38	
John Giroux	26.63	
John Giroux (truck)	79.88	
Mayland Spaulding	26.63	
Mayland Spaulding (truck)	63.90	
Linwood Spaulding	26.63	
Linwood Spaulding (truck)	63.90	
Charlie Sidell	26.63	
Charlie Sidell (truck)	79.88	
Clarence Tolman	33.38	
Clarence Tolman (truck)	55.63	
Lawrence Tibbetts	33.38	
Farrin Bros. & Smith (truck No. 4)	80.10	
William Tibbetts	37.88	
Farrin Bros. & Smith (truck No. 10)	90.90	
Roger Heald	14.63	
Earl Padham	17.25	
Alonzo Williams	30.00	
Farrin Bros. & Smith (shovel)	349.33	
Ernest Carl	26.25	
Addison Cookson	6.75	

Perrin French	6.75	
Ross Berry	6.75	
Ross Berry (truck)	11.25	
New England Metal Culvert Co.	140.29	
Total		$ 1,677.61
Unexpended		$ 17.59

SNOW ROADS

Appropriation		$ 4,000.00
Received from Treasurer of State		2,175.50
Received from Town of Bingham		47.25
		$ 6,222.75

Clarence Tolman	$ 38.00
L. V. Walker	40.64
Granville Worster	6.00
Isaac Davis (truck)	25.00
Elmer French (truck)	44.00
Elmer French	24.00
Bernard Hutchinson	6.00
Isaac Davis	696.00
Leon French	176.62
Cleon Whipple	154.63
David McCarty	47.90
Francis Hayden	202.75
Ross Berry	203.90
Ross Berry (truck)	179.75
Perrin French	223.50
Lebans Hardware	10.43
John Dolan	21.75
Shepardson & Cross	36.50
Archie Adams	12.00
Thompson & Smith	44.09
Central Maine Power Co.	6.00
Solon Lumber Co.	168.33
Southworth Machine Co.	122.15
Bureau of Taxation	29.10
Richard Davis	65.90
Lionel Lombard	179.56
Maine Truck & Tractor Co.	38.50

Abbey's Garage	174.18
David McCarty (truck)	28.00
Floyd Crotto	13.50
Everett Meader (truck)	8.00
Oscar McQuilkin	4.71
George Crotto	42.00
Southworth Machine Co.	122.15
Viles Timberland Inc.	196.65
Penn. Refining Co.	28.31
Cross' Store	49.71
Everett Meader	9.00
Frank Livingston	15.00
Bernard Shepardson	269.86
Socony Vacuum Oil Co.	37.54
Addison Cookson	24.00
Oscar McQuilken (truck)	6.00
Ralph French	4.50
Roger Heald	9.00
Ralph Corson	94.50
Walter Forbus	4.71
Ernest Carl	425.81
Elmer Jackson	66.75
Brownies' Garage	339.06
Maine Steel Inc.	23.71
Ross Berry (sand)	23.50
Glenn Foss (insurance)	35.95
Fred McCormack	51.55
Earl Padham	15.00
Ralph French (truck)	13.50
Friend Motor Sales	7.00
Ford & Smiley	46.21
George Potter	30.04
E. C. Andrews	5.30
Horn Motors	18.41
Cross Hardware Co.	4.08
J. L. Foss (sand)	20.00
Gerald Redmond	9.28
Total	$ 4,957.32
Unexpended	$ 1,265.43

Respectfully submitted,

ISAAC DAVIS

We have examined the books of the Road Commissioner and find them correct.

WILLEY R. TUSCAN

IVAN L. BROWN

GEORGE E. LINCOLN

Selectmen of Solon

TREASURER'S REPORT

CLAYTON E. ADAMS, Treasurer in Account with the Town of Solon for the Year Ending February 16, 1949.

Cash on hand March 1, 1948	$16,923.20
Receipts	
Smith & Co., temporary loan	16,746.67
Treasurer of State:	
Department of Education:	
Teaching	5,753.93
Industrial Education	600.00
Hot Lunch Program	669.42
R. R. & Tel. Tax	9.02
Reimbursements:	
State Aid Highways	2,721.50
Highway Snow Removal	2,175.50
Town Road Improvement	1,674.61
Highway Special Resolve	689.10
Health and Welfare	445.89
Fighting Forest Fires	28.13
Bank Stock Tax	27.90
Dog License—refunds from 1947	44.30
Me. Teachers' Retirement Act—refund	33.90
William Dolan, Tax Collector:	
Common Taxes	47,872.89
Excise Taxes	1,943.88
Emil Andrews, 1946 Tax	6.50
Alta Andrews, school lunch	563.25
Mary Lincoln, school lunch	902.90
Solon High School:	
School Paper Supplies	18.22
Manual Training Supplies	46.30
Tuition:	
Town of Embden	175.00
Allen Hodgdon, for David Paine	55.50

Moving Buildings:		
J. L. Foss	35.00	
John Gallagher	18.00	
Henry Rulof	10.00	
Mariner Moody	2.00	
M. W. Lebans	2.00	
Town of Bingham, snow roads	47.25	
Rent on Clark house, George Collins	70.00	
Tax Lien	4.04	
Pittsfield Motor Sales, tax refund on truck	40.87	
Horn Motors, federal tax refund on truck	48.10	
Poor of Other Towns:		
Town of Brunswick	275.59	
Town of Madison	728.33	
Depositors Trust Company:		
Coupons on School Bonds	60.00	
Interest on Cemetery Trust Funds	20.53	
Skowhegan Savings Bank:		
Interest on Cemetery Trust Funds	17.23	
Herbert Hilton Fund	28.06	
M. Patterson Fund	4.14	
E. L. Paul, overpaid 1947 cemetery fund	1.33	
Victualer's licenses	3.00	
George Lincoln, phone calls	.75	
New York Water Service Bond, called	1,023.31	
Town of Embden, fighting fire	49.25	
Keystone Lodge No. 80, typewriter	81.65	
W. R. Tuscan, office desk	20.00	
Couples Club, use of schoolhouse	1.00	
4-H Club, use of school bus	4.50	
School Fund Interest	7.72	
		$102,731.16
Cash Paid on Warrants		89,166.99
Cash balance		$13,564.17

Respectfully submitted,

CLAYTON E. ADAMS,

Treasurer

CEMETERY TRUST FUNDS

In Depositors Trust Company, Skowhegan, Maine

	Book No.	Amount	Interest
Willard Chase	542	$ 100.00	$ 1.50
Susan McQuilkin	681	90.00	1.46
Mattie Holway	467	100.00	1.50
Louise Harriman	695	100.00	1.50
Andrew Hunnewell	696	100.00	1.50
Abial G. Thompson	546	213.32	3.32
James Bosworth	545	100.00	1.50
Elizabeth Hunnewell	611	150.00	2.25
David and Perry Longley	721	100.00	1.50
Bosworth and Craig	792	200.00	3.00
Webb-Chaney	573	100.00	1.50

On Deposit in Skowhegan Savings Bank

Malon Patterson	33936	208.46	4.14
Fred Clark	40714	100.00	2.01
Nelson Curtis	41084	100.00	2.01
John A. Tuscan	41131	200.00	4.02
Moses French	41356	100.00	2.13
Herbert Hilton	40361	1,403.57	28.06
James, Aaron, John, and Myron Jewett	42225	150.00	3.01
Lottie F. Heald fund	43677	100.00	2.04
Joseph A. and Wilford Merrill	44287	100.00	2.01
Accumulated interest 1945, 6, 7, 8		8.15	
Invested in Skowhegan Savings Bank		$ 2,470.18	
Invested in Depositors Trust Co.		1,353.32	
		$ 3,823.50	
Unexpended balance			$ 69.96

COOLIDGE LIBRARY TRUST FUND

Cash received from interest on investments:		
New York Water Service	$ 150.00	
Portland Terminal	90.00	
Paid to Lottie Heald, treasurer		$ 120.00
Paid to Ruth Cross, treasurer		120.00

The Coolidge Library Trust Funds are invested as follows:

3M New York Water Service Corp. 5s, due November 1, 1951	$ 3,000.00
1M Portland Terminal Co. 4s, due July 1, 1961	1,000.00
1M Portland Terminal Co. 5s, due July 1, 1951	1,000.00
Public National Bank 7s	3,131.25
	$ 8,131.25

CARROLL C. JONES SCHOLARSHIP FUND

Cash on hand Feb. 16, 1948		$ 1,178.10
Cash received from:		
Skowhegan Savings Bank	$ 25.53	
Maine Central Railroad	240.00	
New York Water Service	400.00	
Illinois Central Railroad	80.00	
Toledo and Ohio R. R.	37.50	
Portland Terminal Company	250.00	
Bangor and Aroostook	120.00	
New York Central R. R.	45.00	
Interest on Bond Transfer	1.53	
		$ 2,377.66
Cash Paid Out:		
Jean Rancourt	$ 235.42	
Margaret Starbird	235.42	
Dassie Andrews	235.42	
Janet McCarty	235.42	
Ruth Hunnewell	235.42	
Service Charge at bank	.21	
		1,177.31
Balance		$ 1,200.35

The Carroll C. Jones Funds are invested as follows:

Skowhegan Savings Bank	$ 282.32	
8M New York Water Service 5s, due Nov. 1, 1951	8,000.00	
6M Maine Central R. R. 4s, due Dec. 1, 1954	6,000.00	
5M Portland Terminal Co. 4s, due July 1, 1965	5,000.00	
1M Portland Terminal Co. 5s, due July 1, 1951	1,000.00	
4M Bangor and Aroostook 4s, due July 1, 1951	4,000.00	
2M Illinois Central 4s, due Nov. 1, 1955	2,000.00	
1M Toledo and Ohio, due June, 1960	1,000.00	
		$27,282.32

TOWN OF SOLON SCHOOL FUND

1M Maine Central Railroad Co.	$ 1,000.00	
1M Bangor and Aroostook Railroad	1,000.00	
	2,384.46	
		$ 2,384.46

Respectfully submitted,

CLAYTON E. ADAMS, Treasurer

TOWN CLERK'S REPORT

VITAL STATISTICS

MARRIAGES, BIRTHS, and DEATHS REPORTED 1944-1948

	Marriages	Births	Deaths
1944	7	9	13
1945	11	10	21
1946	17	16	17
1947	14	19 1*	27
1948	16	18	10

* Stillborn.

DEATHS RECORDED 1948

	Years	Months	Days
Feb. 15—Philip LaCasce	85	3	1
19—Angus McKay Davis	64	6	4
Mar. 1—Roy L. Bussell	64	3	19
2—Mary French Hey	84	2	12
3—Una D. Soper	68	8	0
Apr. 17—Jared Eldridge Sidell	73	1	30
June 28—Delia Pierce Cross	50	3	15
Sept. 21—May J. Smith	80	1	2
Dec. 4—Harry Austin Jones	75	7	11
12—Harry M. Hilton	78	7	7

Coolidge Library Treasurer's Report

Feb. 15, 1948 to Nov. 19, 1948

Received from:		
Cash on hand Feb. 15, 1948	$ 958.36	
Interest on Coolidge Fund	232.50	
Librarian for cards and fines	24.54	
Librarian for sale of duplicate books	2.50	
		$ 1,217.90
Paid:		
Ruby C. Cross, librarian	$ 97.50	
Somerset Oil Co., for fuel oil	115.60	
Central Maine Power Co.	9.00	
Ross C. Berry, for care of lawn, etc.	20.75	
Eastern News Co., for books	65.27	
Jean Karr and Co., for books	21.10	
Doubleday One Dollar Book Club, for books	5.65	
Crowell Publishing Co., for American Magazine	5.00	
Redbook Magazine	4.00	
E. M. Hale and Co., for books	2.37	
Children Training Ass'n, Children Activities	4.00	
P. O. box rent	1.35	
Bank service charge	1.46	
Lottie F. Heald, for postage	.40	
Cash to balance	864.45	
		$ 1,217.90

PAY SHELF

Received from:		
Cash on hand Feb. 15, 1948	$ 1.94	
Librarian	8.73	
		$ 10.67
Paid:		
Eastern News Co., for books	$ 6.57	
Jean Karr and Co., for books	3.70	
Cash to balance	.40	
		$ 10.67

Respectfully submitted,

LOTTIE F. HEALD,

Treasurer Coolidge Trustees

COOLIDGE LIBRARY TREASURER'S REPORT

December 1, 1948 to February 17, 1949

Cash on hand and bank account Dec. 1, 1948	$ 864.45	
Interest on stocks and bonds	157.50	
Interest on savings account	13.35	
Received from librarian, cards and fines	8.96	
		$ 1,044.26
Ruby Cross, librarian	$ 32.50	
Ruby Cross, supplies	1.33	
Carl Wyman, shoveling snow	3.00	
Aubrey Kelley, postoffice box rent	.45	
Depositors Trust Co., service charge	.75	
Curtis Circulation Co., Saturday Evening Post	10.00	
The Eastern News Co., books	18.41	
Ruth B. Cross, postage	.40	
Central Maine Power Co., electricity	11.61	
Good Housekeeping, one year	3.50	
McCalls Magazine, one year	2.50	
American Lending Library, book and postage	6.52	
Doubleday One Dollar Book Club, book	1.15	
Child Life, one year and Child Life Book of Adventure	3.50	
National Geographic Society, one year	4.25	
Cash to balance	944.39	
		$ 1,044.26

PAY SHELF

Cash on hand Dec. 1, 1948	$ .40	
Received from librarian	1.99	
		$ 2.39
Paid The Eastern News Co., for books	$ .90	
Cash to balance	1.49	
		$ 2.39

Respectfully submitted,

RUTH B. CROSS,

Treasurer Coolidge Library Trustees

Report of Librarian

Volumes in the library, 5,400. Number of registered borrowers this year, 142. Circulation, 4,942, which is an increase over last year. The largest number loaned in one month, 478 in January—the smallest, 265 in June.

Books added by purchase, 120. Received from the State, 4. Gifts from individuals, 38. There are 9 adult and 5 children's magazines on the reading tables.

Worn books discarded, 43. Duplicates sold, 25.

The continued interest of the Woman's Club in the library has been shown by gifts of books and magazines, and the loan of books by members.

Library hours are from 1 to 4:30 P. M. on Tuesdays, and from 1 to 4:30 and 6 to 8 P. M. on Saturdays.

Respectfully submitted,

RUBY C. CROSS, Librarian

DEPARTMENT of EDUCATION

To the Citizens of Solon:

I submit my annual report of the schools of Solon.

STATISTICAL SUMMARY OF ENROLLMENT

School	Teacher	S.P.	1	2	3	4	5	6	7	8	Tot.
Solon Village:											
Gr. 7-8	Mary Lincoln								9	12	21
5-6	Ethel Savage						16	6			22
3-4	Queenie Whipple				6	15					21
S.P.-1-2	Laura Meader	15	8	10							33
											97

Solon High School:	Grades 9	10	11	12	Total
Richard Pippin	5	10	6	5	26
Charlotte Russell					
Jane Holden					
Raymond Dean					
Music Supervisor—All Grades—John Green, Jr.					
Grand Total					123

The Solon elementary pupils are being instructed by competent, experienced teachers. The primary room of S.P., 1 and 2 has had more pupils than a teacher can efficiently instruct. To remedy this we plan to distribute the grades as follows: Room 1, S. P., Grade 1; Room 2, Grades 2 and 3; Room 3, Grades 4 and 5; Room 4, Grades 6 and 7; high school, Grades 8, 9, 10, 11, 12. This will give a better balance to our program. This will give the primary teacher an opportunity to give the beginners a better start. The sub-primary pupil acquires habits,

attitudes, social adjustment, likes and dislikes which influence him throughout his school and adult life.

An approved secondary school must have at least one teacher for each two grades and offer a course which will qualify graduates for admission to college. This regulation has been in effect for many years and had its origin when only the book pupils attended secondary or preparatory schools to prepare for college. More lately the large percentage of all pupils attend secondary schools, those who want to prepare for college, those who want to attend business schools, trade schools, and those who want to prepare themselves to earn a living and become good citizens in an increasingly complex world.

The State and Federal Government, to encourage a broader type of secondary education, pays special subsidies for agricultural, home economics, industrial arts, and vocational education. The state law also provides that where high schools offer two or more vocational courses a larger tuition rate may legally be charged. The law also provides that any secondary pupil living in a town in which less than two vocational courses are offered may attend a school in which the course he desires is offered and the town shall pay the tuition.

The Solon school from sub-primary through the high school offers educational opportunities which the people can be proud of. Solon will probably, some time in the future, join in supporting a consolidated high school. I believe that until that time comes Solon will want to maintain the present high standards in her schools.

Your Superintending School Committee and Superintendent, realizing the burden that taxes are becoming, have at the suggestion of your Budget Committee, gone over the school budget and eliminated every thing possible. We will, by eliminating salary increases, making some reduction, and making no provisions for unexpected expenditures, attempt to operate with an appropriation of $17,210.00.

We wish to thank all those who have so wholeheartedly supported the Solon schools.

Respectfully submitted,

E. O. JUDKINS,

Superintendent

SOLON SCHOOL FUND ACCOUNT

Credit

Balance, February 1948	$ 360.50	
Appropriation	18,000.00	
School Fund	5,753.93	
Industrial Arts	600.00	
Tuition, Embden	175.00	
Tuition, Allen Hodgdon	55.50	
Interest on School Bonds	60.00	
Keystone Lodge No. 80, typewriter	81.65	
Treasurer of State, rebate	33.90	
Solon High School	1.59	
Raymond Dean, Manual Training	46.30	
Bus, 4-H Club	4.50	
Skowhegan Savings Bank	7.72	
June McCollar	6.76	
N. Y. Water Service	23.31	
Connie Coombs	5.83	
Club, use of schoolroom	1.00	
Treasurer of State	4.04	
		$25,221.53

Debit

Teaching, Elementary:

Mary Lincoln	$ 1,558.20	
Harold Alpert	212.10	
Queenie Whipple	1,500.45	
Laura Meader	1,511.25	
Raymond Dean	456.40	
John Green, Jr.	276.00	
Alta Andrews	872.75	
Ethel Savage	615.40	
Annie Tewksbury	12.70	
June Drake	12.70	
Annie Boynton	12.50	
Mary Hall	6.25	
Town of Anson, clerk hire	172.52	
		$ 7,219.22

Teaching, Secondary:

Wendell Brewster	$ 1,075.90	
Marguerite Seamans	767.50	
Charlotte Russell	1,962.65	
Raymond Dean	1,155.60	
Madeline Tuscan	22.50	
Richard Pippin	1,495.00	
Jane Holden	1,035.00	
Central Maine Insurance Agency	18.20	
		$ 7,532.35

Janitor:

Linwood Tuscan	$ 1,253.40	
Lawrence Gehrke	10.00	
Linwood Tuscan	58.75	
Edrick Washburn	27.75	
Janitor, supplies, light, etc.	1,325.68	
		$ 2,675.58

Conveyance:

Linwood Tuscan	$ 1,088.40	
Raymond Dean	925.00	
Gas, garage, service, etc.	1,309.27	
Lionel Lombard, insurance	115.94	
Glen Foss, insurance	26.20	
		$ 3,464.81
Fuel	$ 1,904.09	
Texts, supplies, Elementary	577.95	
Texts, supplies, Secondary	1,612.77	
		$ 4,094.81
		$24,986.77
Balance, February 1949		$ 234.76

HOT LUNCH ACCOUNT

Credit

From State	$ 669.42	
From Pupils	1,466.15	
		$ 2,135.57

Debit

Overdraft, February 1948	$ 408.18	
Labor	638.00	
Supplies, food	1,632.05	
		$ 2,678.23
Overdraft, February 1949		$ 542.66

REPAIR ACCOUNT

Credit

Balance, February 1948	$ 1,032.06	
		$ 1,032.06

Debit

Alonzo J. Harriman, Inc.	$ 411.36	
D. M. Drew Co.	92.90	
		$ 504.26
Balance, February 1949		$ 527.80

REPORT of AUDIT

State of Maine

STATE DEPARTMENT OF AUDIT

Augusta

August 19, 1948

Board of Selectmen
Solon
Maine

Gentlemen:

In accordance with Chapter 16, Section 3 of the Revised Statutes of 1944 and at your request, the records of the Town of Solon have been audited by Auditor R. M. Parsons for the period February 16, 1947 to February 16, 1948 inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying Comments.

Recommendations are also offered which we believe to be worthy of your consideration.

Exhibits and Schedules incorporated in this report present the result of the financial operations of the Town for the period designated.

All of which is respectfully submitted,

Very truly yours,

FRED M. BERRY,

State Auditor

FMB/k

COMMENTS

Re: Audit of Accounts—Town of Solon

February 16, 1947 to February 16, 1948

CASH

The cash receipts were checked in detail and found to be correctly recorded and promptly deposited. The cash balance of $16,923.20 at the year end was reconciled with the depository and found to be correctly stated.

All expenditures were made by check from properly authorized warrants.

ACCOUNTS RECEIVABLE

This account totals $1,162.08, represented by items prior to the 1947-1948 year of $681.55 and current items of $480.53. The reserve for possible losses of $737.11 was not affeceted by the current year's operations.

TAXES RECEIVABLE

The 1947 tax commitment was added and checked and found to be in agreement with the records of the Assessors. This commitment was accounted for by cash collections, abatements and uncollected items totaling $111.07. The items remaining unpaid were reconciled with the list shown in the annual town report.

Prior years' unpaid taxes were settled in full.

TAX LIENS

All transactions affecting tax liens were checked and found to have been properly handled. The liens remaining unpaid were checked and the detail is presented on Schedule A-11.

No external verification was made of the unpaid tax liens, as these items were listed in the annual town report.

During the course of this examination, it was noted that a 1946 lien on the Elmer Davis property, in the amount of $60.00, was paid the Town Treasurer. This lien had been recorded at the Somerset County Registry of Deeds. In view of the fact that the Tax Collector for the 1946 year settled his commitment in full, the $60.00 has been set up as a suspense item due E. C. Andrews, Tax Collector.

DEFERRED APPROPRIATIONS

Deferred items totaling $4,450.00 are represented by the following appropriations made at a Special Town Meeting on May 31, 1947:

New Fire Pump	$ 650.00
Water Survey	3,500.00
Sidewalk	300.00
	$ 4,450.00

ACCOUNTS PAYABLE

The item of 50c in this account was carried forward from the 1946 year.

NOTES PAYABLE

The notes payable total $10,000.00 and represent a long-term loan for the installation of toilet and water facilities in the Solon Village School. These notes bear 3% interest and mature $2,000.00 annually from 1948 to 1952.

In reviewing the records of the Town Clerk covering the annual town meeting, the following articles pertaining to the loan were noted:

Article 29

It was voted to raise money to install suitable toilet facilities together with a water supply and storage facilities in the schoolhouse and pass all necessary votes.

Article 30

It was voted to raise $2,000.00 by assessment or loan for whatever is needed this year.

Article 31

Voted to authorize selectmen to hire money on long-term loan for installation of toilet equipment in the schoolhouse in manner determined by the two preceding articles.

Article 39—Any other business.

Transfer $1,000.00 originally raised for war memorial specifically for toilet holes, urinals, pipe and lavatories as far as it will go.

According to the records maintained by the Selectmen, this project cost $10,645.01. In view of the vote of the Town to

appropriate $2,000.00 and to transfer $1,000.00 from the War Memorial account for this project, it would appear that the only amount needed to finance the entire transaction was approximately $7,500.00. Therefore, it would seem advisable that the Town consider the liquidation of $2,500.00 of the $10,000.00 loan. The cash position is sufficient to permit this to be done. Interest charges of approximately $375.00 would be saved.

SURPLUS

The Surplus at the year end totaled $12,064.10, represented by balances carried forward to the 1948 year of $5,660.33 and Unappropriated Surplus of $6,403.77.

TRUST FUNDS

The trust fund investments were examined and the detail is presented on Schedule A-8. So far as could be determined, all income received from these investments was accounted for and all expenditures made were in accordance with the terms of the trusts.

During the course of the examination of the investments of the Coolidge Library Fund, it was noted that 90 shares of Penn Company stock, which cost $3,938.50, were sold for $3,134.20 on April 22, 1947, resulting in a loss of $804.30.

The 90 shares of Penn Company stock were replaced by 75 shares of The Public National Bank & Trust Company of New York Capital Stock, no par value, at a cost of $3,131.25. This stock does not appear to be a legal investment for Town trust funds according to the requirements of Chapter 80, Section 106 of the Revised Statutes of 1944 which reads, in part,

> "City and town officers . . . shall hereafter invest all permanent funds . . . in the legal obligations of the United States of America; the states of Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York, and Pennsylvania, and the bonds of the several counties, cities, and towns in the several states above named . . . and the bonds of water districts located in the state of Maine . . . and, except sinking funds, may invest any of said funds in accordance with the laws of the state governing the investment of the funds of savings banks as enumerated in subsections I to IX of section 38 of chapter 55, or may deposit the same, including sinking funds, on time deposit in banks

or trust companies, organized under the laws of this state or of the United States, and not otherwise."

In view of the fact that investment was made in Penn Company stock which is not a legal investment for municipalities, consideration should be given to replacing the amount of this loss totaling $804.30.

GENERAL

The excise tax receipts for 1947, Nos. 226 to 326 and 151 to 201, and those for 1948, Nos. 1 to 126, were checked and it was ascertained that all collections had been deposited with the Treasurer.

Paid vouchers and pay rolls on file in the office of the Selectmen were checked to the extent deemed necessary and those examined were in order and properly recorded.

Vouchers substantiating School and Highway Department expenditures, other than pay roll items, were not found on file. This was called to the attention of the respective department heads and their copies of the vouchers were presented for examination.

The school vouchers were checked in detail and so far as could be determined, all charges appeared to be proper and correctly recorded.

The highway vouchers were examined and found to agree with items carried on the pay rolls.

Corporate surety bonds were furnished by the Tax Collector and the Treasurer.

It was noted that recommendations made in the 1946 audit report are being followed.

TOWN OF SOLON — Exhibit A

COMPARATIVE BALANCE SHEET

ASSETS — GENERAL FUND

	February 16, 1948		February 15, 1947	
Cash in bank		$16,923.20		$13,342.16
Accounts Receivable (Sch. A-1)	$ 1,162.08		$ 1,643.44	
Less—Reserve for Losses	737.11		737.11	
		424.97		906.33
Taxes Receivable (Sch. A-2)		111.07		788.48
Tax Liens (Sch.A-3)		215.36		515.16
Deferred Appropriations		4,450.00		
Total		$22,124.60		$15,552.13

ASSETS — TRUST FUNDS

Cash:		
Demand deposits (Sch. A-7)	$ 1,178.10	$ 1,301.44
Time Deposits (Sch. A-7)	6,471.28	6,471.80
Investments (Sch.A-7)	33,965.92	34,773.17
Total	$41,615.30	$42,546.41

LIABILITIES — GENERAL FUND

	February 16, 1948	February 15, 1947
Accounts Payable (Schedule A-4)	$ .50	$ .50
Tax Liens Suspense (Schedule A-5)	60.00	
Notes Payable (Sch. A-6)	10,000.00	
Total Liabilities	$10,060.00	$ .50

SURPLUS — GENERAL FUND

Appropriated (Ex.D)	$ 5,660.33		$ 3,929.83	
Unappropriated (Exhibit E)	6,403.77		11,621.80	
		12,064.10		15,551.63
Total		$22,124.60		$15,552.13

LIABILITIES — TRUST FUNDS

Principals (Sch.A-9)	$40,423.12	$41,238.83
Income (Sch. A-9)	1,192.18	1,307.58
Total	$41,615.30	$42,546.41

The complete report of the audit is on file in the office of the Selectmen.

Warrant for Annual Town Meeting

To William Dolan, a Constable of the Town of Solon, in the County of Somerset, and State of Maine.

GREETING:

In the name of the State of Maine you are hereby required to notify and warn the Inhabitants of the Town of Solon qualified by law to vote in town affairs, to meet at the Town Hall in Solon Village in said Town of Solon, on Monday, the seventh day of March, A. D. 1949 at eight o'clock in the forenoon, then and there in accordance with R. S. 1930, Chapter 5, Section 11, and Sections 38-52 inclusive, to elect all town officers and to transact all other town business as herein enumerated in the articles of this warrant.

For election of officers the polls will open immediately after the election of a moderator and remain open until twelve o'clock noon. The transaction of other town business as herein enumerated, will begin at one o'clock in the afternoon. All time specified is Eastern Standard time.

Art. 1. To choose a moderator to preside at said meeting.

Art. 2. To elect a tax collector for the ensuing year.

Art. 3. To see what sum of money, if any, the town will vote to raise for:

1—Highways and Bridges.

Amount raised in 1948, $4,000.00. Recommended for 1949, $4,800.00.

2—Snow Roads for 1949-50.

Amount raised in 1948, $4,000.00. Recommended for 1949, $3,200.00.

3—To see if the town will reappropriate the sum of $800.00 from the unused Snow Road funds of 1948-1949, recommended, Yes.

4—Town Charges.

Amount raised in 1948, $3,500.00. Recommendation for 1949, $4,000.00.

5—Support of Poor.

Amount raised in 1948, $2,500.00. Recommended for 1949, $2,500.00.

6—Fire Department.

Amount raised in 1948, $1,000.00. Recommended for 1949, $1,000.00.

Art. 4. To see what sum of money the town will vote to raise for elementary and secondary schools, including teachers' wages, fuel, janitor service, conveyance, tuition and board of pupils, textbooks, reference books and school supplies for desk and laboratory use.

Amount raised in 1948, $18,000.00. Asked for by the School Committee for 1949, $18,400.00. Recommendation for 1949, $16,000.00.

Art. 5. To see what sum of money the town will vote to raise for the repairs of schoolhouses.

Amount raised 1948, $1,000.00. Recommended for 1949, $500.00.

Art. 6. To see if the town will reappropriate $527.80, balance unexpended on repairs from 1948.

Recommendation for 1949, $500.00.

Art. 7. To see if the town will vote to raise the sum of $50.00 for the services of a local nurse for school purposes.

Art. 8. To see if the town will appropriate and raise the sum of $87.00 for Public Health Nursing in Solon, said sum to be expended by the State Bureau of Health for local services.

Amount raised in 1948, none. Recommended for 1949, none.

Art. 9. To see what sum of money the town will appropriate and raise for State Aid Road Construction (in addition to the amounts regularly raised for care of ways and bridges) under the provisions of Section 19, Chapter 28, Revised Statutes of 1944 as amended. The maximum amount which the town is allowed to raise being one and one-half units, $799.50.

Amount raised in 1948, $799.50. Recommended for 1949, $799.50.

Art. 10. To see what sum of money, if any, the town will vote to raise for the Maintenance of State Highways during the ensuing year, within the limits of the town.

Amount raised in 1948, $1,000.00. Recommended for 1949, $1,000.00.

Art. 11. To see if the town will vote to raise and appropriate $600.00 for Cutting Bushes.

Recommendation—that the town raise $600.00.

Art. 12. To see if the town will vote to appropriate the sum of $300.00 to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with Revised Statutes, Chap. 32, Sec. 54.

No recommendation.

Art. 13. To see if the town will vote to authorize the Selectmen to procure a Temporary Loan or Loans in anticipation of taxes for the purpose of paying indebtedness of the town. Such notes to be paid during the current municipal year out of money raised during said municipal year by taxes.

Recommendation — Yes.

Art. 14. To see if the town will raise and appropriate the sum of $2,240.00 for payment of long term note and interest.

Take from Rural Fund.

Art. 15. To see if the town will appropriate and raise the sum of $50.00 to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources and advantages of the State of Maine in accordance with the provisions of Chap. 5, Sec. 82, of the Revised Statutes of Maine.

Recommendation — Yes.

Art. 16. To see what action the town will take with reference to raising the necessary money to cover the street lighting service.

Amount raised in 1948, $504.00. Recommended for 1949, $504.00.

Art. 17. To see if the town will vote to sponsor the Hot Lunch program in the school.

Recommendation—Yes.

Art. 18. To see if the town will raise and appropriate the sum of $350.00 to pay Town Treasurer.

Art. 19. To see if the town will vote to raise and appropriate the sum of $200.00 for the purpose of building a reservoir on McFarland's lot for the purpose of town fire protection.

Recommendation—Yes.

Art. 20. To see what sum of money, if any, the town will vote to appropriate and raise for those unable to pay for their hot lunch.

Art. 21. To see what sum of money, if any, the town will raise and appropriate to repair town lock-up.

Art. 22. To see if the town will vote to raise and appropriate the sum of $200.00 to help finance an athletic program for all members of the school of Solon.

Art. 23. To see what sum of money, if any, the town will raise and appropriate to pay the School Committee.

Recommendation—$50.00 each member.

Art. 24. To see what sum of money, if any, the town will raise and appropriate to repair sidewalk on School Street.

Recommendation—$200.00.

Art. 25. To see what sum of money, if any, the town will raise and appropriate to repair the sidewalk on North Street.

Recommendation—$100.00.

Art. 26. To see if the town will vote to adopt Daylight Saving Time.

Art. 27. To see if the town will vote to authorize the Superintending School Committee to advertise for sealed bids and enter into a contract with persons of good character for furnishing and maintaining suitable equipment and transporting common school children, requiring bond from the contracting party or parties in sufficient amount to insure the continuance of the service throughout the contracting period; and further that the said committee be authorized to include or exclude janitor service as a part of the contract which may be bid for, and pass all necessary votes respecting the same.

Art. 28. To see what sum of money, if any, the town will raise and appropriate for the Keep Maine Green program.

Given under our hands and seals, at Solon, Maine, this twenty-first day of February, A. D. 1948.

WILLEY R. TUSCAN

IVAN L. BROWN

GEORGE E. LINCOLN

Selectmen of Solon

PRESERVE THIS REPORT

A sufficient number of these reports have been printed to furnish every interested citizen with a copy. An effort has been made to get them into the hands of the voters in advance. It should be borne in mind that if copies are left at home there may not be a sufficient number at the hall to go around on town meeting day. This year or any year it is desirable for you to have a copy of the annual report as soon as issued. It is also important for you to preserve it and bring it with you town meeting day morning.

Annual Report

of the Town of

Solon, Maine

Year Ending February 15th

1950

Annual Reports
of the
Municipal Officers

of the Town of

SOLON

MAINE

Year Ending February 15th

1950

PRESS OF
THE INDEPENDENT-REPORTER CO.
SKOWHEGAN, MAINE

TOWN OFFICERS, 1949-1950

Moderator

WAYNE R. McCOLLAR

Selectmen, Assessors and Overseers of the Poor

J. L. FOSS, First IRA R. ADAMS, Second

EVERETT D. MEADER, Third

Treasurer and Town Clerk

CLAYTON E. ADAMS

Road Commissioner

ISAAC F. DAVIS

Superintendent of Schools

E. O. JUDKINS

School Committee

PERLEY LOOMIS, 1 Year MADELINE FRENCH, 2 Years

TILDEN F. DAVIS, 3 Years

Tax Collector

WILLIAM E. DOLAN, ½ of 1%

OFFICERS APPOINTED BY THE SELECTMEN, APRIL 1, 1950

Sealers of Wood and Lumber

Thomas H. Tuscan — Harold M. Starbird

Health Officer

Allen Ross

Constables

William E. Dolan	John A. Gallagher	Henry Ruloff
Jarvis Bubar	Harold Tewksbury	William Brann

Fire Wards

Bernard A. Shepardson, Chief

Olon Brown	M. W. Lebans	Perley Loomis
Clifford Abbey, Jr.	Frank M. Savage	Kenneth Hunnewell
Cleon Whipple	Thomas Cross	Roland E. Tozier
Leon E. French	Kendall Cross	Jarvis Bubar
	Fletcher Thompson	

Budget Committee

One Year	Two Years	Three Years
Bert W. Paul	Thomas Cross	Louis Soucier
B. B. Miller	John Waugh	Harold M. Starbird
Orrin D. Dean	Robert Stone	Leon E. French
A. Z. Rowell	E. C. Tuscan	Frank Savage
William E. Dolan	Bernard Russell	Chester A. Grant
Wayne McCollar	Harold Tewksbury	Malcolm M. Hall

Library Trustees

One Year	Two Years	Three Years
Willey R. Tuscan	Ruth B. Cross	Orrin D. Dean
Martha Hodgdon	E. L. Paul	Harold M. Starbird
J. L. Foss	Mary Lincoln	Reginald Rowell

IMPORTANT

All taxpayers should read the following and comply with it.

Section 70, Chapter 13, Revised Statutes of Maine, 1930:

"Before making an assessment the assessor shall give seasonable notice in writing to the inhabitants by posting notification in some public place in town or shall notify them in such other ways as the town at its annual meeting directs to make and bring in to them true and perfect lists of their polls and all their estates, real and personal, not by law exempt from taxation of which they were possessed on the first day of April of the same year. If any resident owner after such notice does not bring in such list he is thereby barred of his right to make application to the assessors or county commissioners for any abatements of his taxes, unless he offers such lists with his application and satisfies them that he was unable to offer it at the time appointed."

Report of Selectmen, Assessors and Overseers of the Poor

Amount raised by vote March 7, 1949		Reappropriated
Highways and Bridges	$ 4,800.00	
Snow Roads	3,200.00	$ 800.00
Town Charges	4,000.00	
Support of Poor	2,500.00	
Fire Department	1,000.00	
Elementary and Secondary Schools	18,000.00	
School Repairs	500.00	527.80
Local Nurse for Schools	50.00	
State Aid Road construction	799.50	
Cutting bushes	600.00	
Street lighting	504.00	
Treasurer's salary	350.00	
Special Fire Protection Reservoir	200.00	
Athletic program for schools	200.00	
Salary for School Committee	150.00	
Repair of sidewalks	300.00	
Keep Maine Green program	25.00	
		$37,178.50
State tax	$ 5,192.99	
County tax	1,317.44	6,510.43
Overlay	643.27	643.27
		$44,332.20

Real Estate, resident	$251,020.00	
Personal Estate, resident	48,070.00	
Real Estate, non-resident	422,180.00	
Personal Estate, non-resident	7,000.00	
		$728,270.00

Tax on $728,270 @ .06	$43,696.20	
Tax on 212 polls @ $3.00	636.00	
Supplemental tax	275.10	
Excise tax from Feb. 15, 1949 to Feb. 15, 1950	3,430.97	
		$48,038.27

TAX REVENUE RECEIVED FROM STATE

Bank Stock tax	$ 27.90	
Dog tax refund	4.33	
R. R. and Tel. & Tel. tax	12.98	
		$ 45.21

TOWN CHARGES

Appropriation	$ 4,000.00	
Victualer's license	5.00	
		$ 4,005.00
Election expense	$ 28.25	
Town Reports	178.20	
Miscellaneous	165.19	
Superintendent of Schools	617.04	
Treasurer and Tax Collector's bond	75.00	
Insurance	441.48	
Selectmen's supplies	73.65	
Treasurer's supplies	16.50	
Department of Audit	112.76	
Interest	60.69	
First Selectman, salary	350.00	
Second Selectman, salary	300.00	
Third Selectman, salary	275.00	
Firstt Selectman, expense	150.00	
W. E. Dolan, fee for posting warrant	4.00	
W. E. Dolan, supplies	25.70	
W. E. Dolan, excise tax collections	122.90	
W. E. Dolan, commission for collecting $44,162.60 1949 taxes @ ½ of 1%	220.81	
Clayton E. Adams, recording vital statistics, etc.	28.80	
M. P. Pollard, office rent	96.00	
		$ 3,341.97
Unexpended balance		$ 663.03

SUPPORT OF POOR

Appropriation	$ 2,500.00	$ 2,500.00

Ralph Jones

Deppers Nursing Home, board and care	$ 100.00	
Bishop's Nursing Home, board and care	900.00	
		$ 1,000.00

Angie Davis

Mattie Perkins, room	$ 2.00	
Caron's Donut Shop, board	6.02	
Redington Memorial Hospital, med. aid	39.00	
Geo. E. Sullivan, M. D., med. aid	10.00	
Geo. E. Young, M. D., med. aid	25.00	
Sisters Hospital, med. aid	20.00	
H. E. Marston, M. D., med. aid	12.90	
Clara Brown, board	74.28	
Andrews Variety Store, supplies	11.05	
E. C. Andrews, supplies	7.20	
		$ 207.45

Althea Jackson

Town of Oakland	$ 25.60

Arthur Lombard

City of Portland	$ 172.29

Berton Seeley

Town of Madison	$ 381.53

Alpha Hill

Town of Athens	$ 15.51

Arlene A. Waugh

Town's share of Mother's Aid	$ 30.00

Eula M. Clark

Town's share of Mother's Aid	$ 153.50

Birdena Fisher

Town's share of Mother's Aid	$ 208.00
	$ 2,193.88
Unexpended balance	$ 306.12

Families within the Town of Solon receiving Aid to be paid by the State of Maine

Nellie Spaulding

Mildred Later, board and care	$ 336.00	
E. Virginia Andrews, supplies	38.75	
E. C. Andrews, supplies	48.44	
Dr. Geo. E. Sullivan, M. D., medical aid	12.00	
		$ 435.19

Frank Healey

Dr. Geo. E. Sullivan, M. D., medical aid		$ 4.00
Due from State, Feb. 15, 1949	$ 873.99	
Cost of State Paupers from Feb. 15, 1949 to Feb. 15, 1950	439.19	
		$ 1,313.18
Received from Treasurer of State		$ 303.19
Bal. due from State, Feb. 15, 1950		$ 1,009.99

STREET LIGHTS

Appropriation	$ 504.00
Central Maine Power Co.	$ 504.00

TREASURER'S SALARY

Appropriation	$ 350.00
Clayton E. Adams	$ 350.00

SCHOOL COMMITTEE

Appropriation		$ 150.00
Madelene French	$ 50.00	
Perley Loomis	50.00	
Tilden F. Davis	50.00	
		$ 150.00

CEMETERY TRUST FUND

Unexpended balance Feb. 16, 1949	$ 122.27	
Received from Skowhegan Savings Bank	49.44	
Received from Depositors Trust Co.	20.53	
		$ 192.24
Paid Ross Berry	$ 44.96	
Paid E. L. Paul	24.94	
		$ 69.90
Unexpended balance		$ 122.34

LONG TERM SERIAL NOTE

Appropriation	$ 000.00
Paid from General Fund	$ 2,240.00

TOWN RESERVOIR

Appropriation		$ 200.00
Wilfred Morin	$ 180.00	
Solon Lumber Co.	12.65	
Rodney Pinkham	7.88	
William Small	3.75	
Lawrence Worster	7.88	
Donald Worster	4.13	
		$ 216.29
Overdrawn		$ 16.29

PUBLIC HEALTH NURSE

Appropriation	$ 50.00
Marjorie C. Rowell	$ 25.25
Unexpended balance	$ 24.75

ATHLETIC FUND

Appropriation		$ 200.00
Perley Thompson	$ 185.00	
Dakin Sporting Goods Store (Bangor)	15.00	
		$ 200.00

TEMPORARY LOANS

Depositors Trust Co.	$10,000.00
Paid in full	$10,000.00

STATE AND COUNTY TAX

Paid R. S. Finley, County tax	$ 1,317.44	
Paid Treasurer of State, State tax	5,192.99	
Total		$ 6,510.43

ADJUSTMENT OF CENTRAL MAINE POWER CO. TAX AS PER VOTE OF TOWN

Received from Central Maine Power Co.	$ 300.00
Paid Central Maine Power Co.	$ 300.00

SCHOOL LUNCH

Received cash from:			
Mary Lincoln			$ 642.81
Queenie Whipple			752.65
Treasurer of State			452.34
Cash paid on school payrolls		$ 2,377.45	
Balance due			529.65
		$ 2,377.45	$ 2,377.45
Deficit in 1947	$ 342.15		
Deficit in 1948	134.48		
Deficit in 1949	529.65		
	$ 1,006.28		

FIRE DEPARTMENT

Appropriation	$ 1,000.00
Received from State of Maine, account fighting fires	450.88

R. B. Howes, fuel oil	$ 292.50	
C. M. Power Co., current	21.88	
M. W. Lebans, supplies	26.21	
Leo Dean, labor	4.50	
W. J. Morin, labor	18.00	
Frank M. Boynton, labor	75.60	
Fred McCormick, labor	12.20	
P. A. Loomis, labor	36.10	
Chas. A. Waugh, labor	15.75	
Justin A. McCarty Co., supplies	440.77	
Blanchard Associates, Inc., supplies	37.99	
B. A. Shepardson, supplies, labor, etc.	295.25	
L. L. Lombard, insurance	1,073.75	
Overdraft		969.92
	$ 2,460.80	$ 2,460.80

SUPPLEMENTAL TAXES

As per W. E. Dolan report on file	$ 275.10

ABATEMENTS

Ivan Brown, over age	$ 3.00	
John Green, over age	3.00	
Eugene Powell, over age	3.00	
Peter Paul, Indian, exempt	3.00	
Norman Rickards, paid in North Anson	4.50	
Dr. F. P. Ball, exempt, 100% disability	9.00	
Miriam French, taxed twice	30.00	
Heirs Elmer Jones, whereabouts unknown	1.20	
Norman Hume, Jr., paid in Machias	3.00	
Sherwood Wing, paid in Skowhegan	3.00	
Fred Brown, poverty	6.00	
Donald Worster, in jail	3.00	
Arno Shepardson, paid in Conn.	3.00	
		$ 74.70

DELINQUENT TAXES

Adams, Oscar	$ 51.30	
Goodrich, Bertha	45.90	
Potter, Geo. and Annie	164.50	
Tolman, Clarence	108.30	
		$ 370.00

UNPAID TAX LIENS

Harvey Eaton, balance due	$ 137.88

1941

Harry Greenlaw	$ 13.98	
Irene Parsons	19.35	
Irene Parsons	4.30	
		$ 37.63

1942

Russell Parsons	$ 5.63

1945

Elmer Jackson	$ 18.20

FINANCIAL STATEMENT

Assets

Cash on hand	$14,804.00	
Due from State:		
Account State paupers	1,009.99	
Town woodlot	275.00	
Unpaid tax liens:		
Harvey D. Eaton	137.88	
1941 Commitment	37.63	
1942 Commitment	5.63	
1945 Commitment	18.20	

Delinquent taxes:		
1949 Commitment	370.00	
Carroll C. Jones Scholarship Fund	27,287.99	
Coolidge Library Fund	9,000.00	
Cemetery Trust Funds	3,823.50	
School Fund	2,392.18	
		$59,162.00

Liabilities

Unexpended balance on School Account	$ 1,981.40	
Cemetery Trust Fund, interest on hand	122.34	
Cemetery Trust Funds	3,823.50	
Coolidge Library Fund	9,000.00	
Carroll C. Jones Scholarship Fund	27,287.99	
School Fund	2,392.18	
Long Term Serial Notes	6,000.00	
		$50,607.41
Assets over Liabilities		$ 8,554.59

Respectfully submitted,

J. L. FOSS

IRA R. ADAMS

EVERETT D. MEADER

Selectmen of Solon

Report of Road Commissioner

HIGHWAYS AND BRIDGES

Appropriation	$ 4,800.00
Eugene Secord	18.00
Allen Ross	15.97
Town of Solon	77.50
Barney Worster	5.00
Wallace Cooley	6.00
	$ 4,922.47

Isaac Davis	$ 719.00
Barney Worster	459.00
Francis Hayden	333.75
David McCarty	178.50
David McCarty, truck	180.00
Clarence Tolman	213.75
Clarence Tolman, truck	98.00
Roger Boynton	45.00
Roger Heald	21.00
Lewis Giroux	10.00
Orrison McClintick	12.00
Asher Davis, 2nd	3.00
Walter Forbus	149.25
Ross Berry	21.75
Ross Berry, truck	13.00
Elmer Davis	25.00
Oscar McQuilkin	20.00
H. O. Pelley	84.00
Odber Andrews	6.75
Lester Chase	10.00
Ralph Corson	156.75
Abbey's Garage	196.86
Friend Motor Sales	64.40
Richard Davis	111.75
Robert Stone	19.50
Everett Meader	8.00
Ira Adams	12.50
Herbert Boardman	11.50
Fred McCormack	51.80

Floyd Crotto	106.50	
E. Virginia Andrews	24.00	
Dorothy Linkletter	100.40	
Earl Tewksbury	16.50	
Lewis Soucier	30.00	
Clayton Brown	17.50	
Gerald Redmond	40.50	
Donald Worster	18.00	
Perrin French	183.00	
New England Metal Culvert Co.	245.98	
John Giroux	16.00	
George Potter	26.25	
George Crotto	111.00	
Harry E. Fall & Sons	202.78	
Solon Lumber Co.	190.18	
B. A. Shepardson	165.17	
Central Maine Power Co.	7.00	
Cross Store	9.75	
Allen Ross	5.00	
Albert Brown	12.00	
Mariner Moody	12.00	
Elmer Jackson	67.50	
Lebans Hardware	8.50	
Ernest Carl	6.00	
M. Volino	54.50	
Total		$ 4,911.82
Unexpended		$ 10.65

SNOW ROADS

Appropriation		$ 3,200.00
Reappropriated		800.00
Treasurer of State		1,287.50
Vernie Padham		35.00
Total		$ 5,322.50
Isaac Davis	$ 868.00	
Ernest Carl	51.75	
Leon French	300.00	

Francis Hayden	386.75
Elmer Jackson	175.50
Cleon Whipple	306.75
Ross Berry	264.00
Ross Berry, truck	196.50
Perrin French	26.25
Everett Meader	18.25
Everett Meader, truck	15.00
Bernard Hutchinson	61.50
Central Maine Power Co.	6.00
Abbey's Garage	494.12
Glen Foss, Ins.	242.16
Ford & Smiley	67.22
Southworth Machine Co.	28.37
Bureau of Taxation	24.60
Floyd Crotto	22.50
Wendall McCollor	24.75
Nelson Cram	12.75
B. H. Shepardson	551.25
Earl Padham	14.25
Walter Forbus	12.75
Wallace Cooley	12.75
Portland Tractor Co., Inc.	79.30
David Woods	16.50
Ernest McQuilkin	1.50
Harry Greenlaw, Jr.	9.00
John Giroux	6.00
John Giroux, truck	8.00
Wilfred Jackson	6.00
Murray Berry	6.00
Friend Motor Sales	39.20
Howard Fairfield	28.00
Ray Greenlaw	16.50
Thompson & Smith	5.40
J. L. Foss, sand	16.00
Ross Berry, sand	15.00
Shepardson & Cross	25.00
Leroy McCarty	6.00
Solon Lumber Co.	25.48
Brownie's Garage	53.85
Clarence Tolman	26.00
Pennsylvania Refining Co.	37.20
Roy Andrews, truck	5.00
Socony Vacuum Oil Co.	80.03
Lester Chase	72.00

Barney Worster	36.00	
David McCarty	54.75	
David McCarty, truck	61.50	
Ralph French, truck	18.00	
Richard Davis	39.00	
Cleon Whipple, truck	12.00	
Ralph Corson	78.00	
Granville Worster	36.00	
Roger Heald	41.25	
Cross Store	68.73	
Lawrence Worster	6.00	
Frank Boynton	89.35	
Fred McCormack	116.85	
Maine Truck & Tractor Co.	22.48	
Lebans Hardware	5.18	
Oscar McQuilkin	11.75	
Oscar McQuilkin, truck	11.00	
Treasurer, State of Maine	94.46	
Wellington Adams	23.25	
Neil Hunnewell	10.50	
Robert Adams	6.75	
Kenneth Soucier	27.00	
Total		$5,636.48
Due from Bingham		72.20
Due from M. C. R. R.		11.50
Overdrawn		230.28

TOWN ROAD IMPROVEMENT FUND

Appropriation		$1,508.19
Isaac F. Davis	$ 112.20	
Treasurer, State of Maine	205.57	
Elmer Jackson	70.50	
Francis Hayden	91.50	
Wallace Cooley	46.50	
Clarence Tolman	67.88	
Town of Solon, truck	77.50	
Wilfred Morin, tractor	180.00	
John Giroux	16.88	
John Giroux, truck	50.63	

Cleon Whipple	16.88	
Cleon Whipple, truck	28.13	
Mont Berry	16.88	
Mont Berry, truck	28.13	
David McCarty	22.88	
David McCarty, truck	38.13	
Clarence Tolman, truck	28.13	
Charlie Sidell	16.88	
Charlie Sidell, truck	50.63	
Roy Andrews, truck	28.13	
Gerald Witham	16.50	
Gerald Witham, truck	49.50	
Oscar McQuilkin	16.88	
Ralph French, truck	50.63	
Malcolm Hall	13.50	
Malcolm Hall, truck	22.50	
Mayland Spaulding	13.50	
Mayland Spaulding, truck	40.50	
Dana Nelson	6.75	
Dana Nelson, truck	20.25	
Harry E. Fall & Sons	42.32	
Leon French	25.50	
Total		$ 1,512.29
Overdrawn		$ 4.10

SPECIAL APPROPRIATION FOR SIDEWALKS

Appropriation		$ 300.00
Ernest Carl	$ 52.10	
Roger Heald	45.75	
Henry Foss	23.00	
Woodrow Foss	17.88	
Ross Berry	30.00	
Ross Berry, truck	40.00	
Treasurer, State of Maine, tar	73.44	
Total		$ 282.17
Unexpended		17.83

STATE AID CONSTRUCTION

Appropriation		$ 2,332.51
Isaac F. Davis	$ 171.60	
Bert Paul, gravel	25.50	
Reed & Co.	123.64	
Elmer Jackson	117.00	
Ralph Corson	12.00	
Treasurer, State of Maine	674.65	
Murray Berry	15.75	
Wilfred Morin, tractor	390.00	
Clarence Tolman	95.25	
Clarence Tolman, truck	35.63	
Harlan Sprague	70.50	
John Giroux	29.25	
John Giroux, truck	91.50	
Wallace Cooley	37.50	
Francis Hayden	32.25	
Roy Andrews, truck	36.25	
Ralph French, truck	46.13	
David McCarty	23.63	
David McCarty, truck	39.38	
Cleon Whipple	15.38	
Cleon Whipple, truck	25.63	
Malcolm Hall	15.38	
Malcolm Hall, truck	25.63	
Oscar McQuilkin	15.38	
Leon Henderson	2.25	
Leon Henderson, truck	6.75	
Frank Giroux, gravel	112.20	
Gerald Witham	6.75	
Gerald Witham, truck	20.25	
Mayland Spaulding	6.75	
Mayland Spaulding, truck	20.25	
Total		$ 2,332.51

SPECIAL APPROPRIATION FOR CUTTING BUSHES

Appropriation		$ 600.00
Ralph Corson	$ 60.00	
George Crotto	18.00	

Barney Worster	18.00	
Carrol Griffeth	21.00	
Isaac Davis	40.00	
Murray Berry	69.75	
Albert Brown	36.00	
Mariner Moody	60.00	
Elmer Jackson	66.00	
Fred McCormack	15.35	
Truman Berry	27.75	
Percy Jackson	30.00	
Francis Hayden	18.00	
Ernest Carl	48.00	
Clarence Tolman	6.00	
Delmar Cooley	12.00	
Wallace Cooley	24.00	
Stanley O'Donal	9.00	
Kendall Cross	16.50	
Total		$ 595.35
Unexpended		4.65

SPECIAL RESOLVE (RICE'S CORNER)

Appropriation		$ 400.00
Treasurer, State of Maine	$ 155.02	
Isaac F. Davis	33.00	
Clarence Tolman	21.00	
Francis Hayden	18.00	
Wilfred Morin, tractor	60.00	
David McCarty	6.00	
David McCarty, truck	8.00	
Malcolm Hall	11.25	
Malcolm Hall, truck	18.75	
Cleon Whipple	11.25	
Cleon Whipple, truck	18.75	

John Giroux	11.25	
John Giroux, truck	18.00	
Clarence Tolman, truck	10.00	
Total		$ 400.27
Overdrawn		.27

Respectfully submitted,

ISAAC DAVIS

We have examined the books of the Road Commissioner and find them correct.

J. L. FOSS

IRA R. ADAMS

EVERETT D. MEADER

Selectmen of Solon

Treasurer's Report

Clayton E. Adams, Treasurer in Account with the Town of Solon for the year ending Feb. 16, 1950

Cash on hand March 7, 1949	$13,564.17
Receipts	
Depositors Trust Co., temporary loans	$10,000.00
Federal Trust Co., note returned — not due	2,000.00
Treasurer of State	
Dept. of Education	
Teaching	$ 5,552.44
Industrial education	605.86
Hot lunch program	452.34
R. R. and Tel. tax	12.98
Reimbursements:	
State Aid highways	1,533.01
Highway snow removal	1,287.50
Town road improvement	1,508.19
Highway special resolve	400.00
Health and Welfare	303.19
Fighting forest fires	490.88
Bank stock tax	27.90
Dog license refund	4.33
William Dolan, Tax Collector:	
Common taxes	44,168.60
Excise taxes	3,430.97
Mary Lincoln, school lunch	642.81
Mary Lincoln, school lunch	752.65
Solon High School:	
School paper supplies	10.05
Use of school bus	9.40
Manual Training supplies	38.09
Veteran's Administration	72.00
E. O. Judkins — repairs	4.00
To apply on new adding machine	26.35
Tuition:	
Town of Embden	350.00
Moving Buildings:	
Verne Padham	35.00

Eugene Secord	18.00	
Wallace Cooley	6.00	
Barney Worster	5.00	
Friend Motor Sales — Refund on truck	2.10	
Couple's Club — use of schoolhouse	8.00	
Farm Bureau — use of school bus	1.00	
Roy Andrews — Manual Training supplies	25.00	
Allen Ross — junk from town	15.97	
Depositors Trust Co.:		
Coupons on school bonds	80.00	
Int. on Cemetery Trust Funds	20.53	
Skowhegan Savings Bank:		
Int. on Cemetery Trust Funds	17.24	
School Fund interest	7.72	
Herbert Hilton Funds	28.06	
M. Patterson Funds	4.14	
Victualers Licenses:		
E. V. Andrews	1.00	
H. Tewksbury	1.00	
Walter Buechte	1.00	
Henry Rulof	1.00	
Walter Bell	1.00	
Charles Waugh — lumber from school	35.00	
Glenn Foss — adjustment on insurance	100.00	
Outstanding checks credited to bank acct.	20.64	
Town of Solon — truck work	77.50	
		$87,759.61
Cash Paid on Warrants	$72,940.61	
Service Charges at Bank	15.00	
		$72,955.61
Cash Balance		$14,804.00

TOWN OF SOLON SCHOOL FUND

1 M Maine Central Railroad Co.	$ 1,000.00	
1 M Bangor and Aroostook Railroad	1,000.00	
Skowhegan Savings Bank	384.46	
Int. from Skowhegan Savings Bank	7.72	
		$ 2,392.18

CARROLL C. JONES SCHOLARSHIP FUND

Cash on hand, Feb. 16, 1949	$ 1,200.35	
Cash Received From:		
Skowhegan Savings Bank	5.67	
Maine Central Railroad	240.00	
New York Water Service	400.00	
Illinois Central Railroad	80.00	
Toledo and Ohio Railroad	37.50	
Portland Terminal Company	250.00	
Bangor and Aroostook	160.00	
New York Central R. R.	45.00	
		$ 2,418.52

Cash Paid Out:		
Mary Andrews	$ 400.00	
June McCollor	400.00	
Neil Hunnewell	400.00	
Service charge at bank	.35	
		$ 1,200.35
Balance		$ 1,218.17

THE CARROLL C. JONES FUNDS ARE INVESTED AS FOLLOWS:

8 M N. Y. Water Service, 5s, due 11/1/51	$ 8,000.00	
6 M Maine Central R. R., 4s, due 11/1/1954	6,000.00	
5 M Portland Terminal Co., 5s, due 7/1/65	5,000.00	
1 M Portland Terminal Co., 5s, due 7/1/51	1,000.00	
4 M Bangor and Aroostook, 4s, due 7/1/51	4,000.00	
2 M Illinois Central, 4s, due 11/1/55	2,000.00	
1 M Toledo and Ohio, due June, 1960	1,000.00	
1 M New York Central, due 10/1/2013	1,000.00	
Skowhegan Savings Bank	282.32	
		$28,282.32

CEMETERY TRUST FUNDS
In Depositors Trust Co., Skowhegan, Maine

	Book No.	Amt.	Int.
Willard Chase	542	$ 100.00	$ 1.50
Susan McQuilkin	681	90.00	1.46
Mattie Holway	467	100.00	1.50
Louise Harriman	695	100.00	1.50
Andrew Hunnewell	696	100.00	1.50
Abial G. Thompson	546	213.32	3.32
James Bosworth	545	100.00	1.50
Elizabeth Hunnewell	611	150.00	2.25
David and Perry Longley	721	100.00	1.50
Bosworth and Craig	792	200.00	3.00
Webb-Chaney	573	100.00	1.50

On Deposit In Skowhegan Savings Bank

Malon Patterson	33936	208.46	4.14
Fred Clark	40714	100.00	2.01
Nelson Curtis	41084	100.00	2.01
John A. Tuscan	41131	200.00	4.02
Moses French	41356	100.00	2.13
Herbert Hilton	40361	1,403.57	28.06
James, Aaron, John and Myron Jewett	42225	150.00	3.01
Lottie F. Heald Fund	43677	100.00	2.04
Joseph A. & Wilford Merrill	44287	100.00	2.01
Accumulated Interest, 1945, 46, 47, 48		8.15	
Invested in Skowhegan Savings Bank		2,462.03	
Invested in Depositors Trust Co.		1,353.32	
		$3,823.50	
Unexpended balance			69.96

Respectfully submitted,

CLAYTON E. ADAMS, Treasurer

Report of Supt. of Schools

To the Superintending School Committee of Solon:

I submit my annual report of the schools of Solon.

STATISTICAL SUMMARY OF ENROLLMENT

School Teacher	Grades S.P.	1	2	3	4	5	6	7	8	Tot.
Solon Village										
Mary Lincoln							13	7	10	30
Amy Robinson					8	12				20
Queenie Whipple			9	8						17
Laura Meader	12	15								27

	Grades 9	10	11	12	
Solon High School					
Richard Pippin	15	5	12	7	39
Charlotte Russell					
Jane Holden					
Raymond Dean					
Music Supervisor — All Grades					
John Green, Jr.					
Total					133

The pupils in the Solon schools are, in general, making satisfactory progress. Supplies and teaching equipment are adequate.

There is a need for new furniture, especially in the sixth, seventh, and eighth grade room.

The buses have had a lot of service, some over tough roads.

They have got to the point where they are not economical to operate. We should replace at least one.

Storm windows and a cap insulation would probably give good returns on the money invested.

Respectfully submitted,

E. O. JUDKINS, Superintendent

SCHOOL FUND ACCOUNT

RECEIPTS

Balance	$ 234.76	
Credit from Industrial Arts, 1948-1949	1,012.00	
Credit from Repair Account, 1948-1949	216.50	
Appropriation	18,000.00	
Solon High School	37.34	
Raymond Deane	110.09	
Farm Bureau	1.00	
B. Russell	3.00	
Connie Coombs	4.14	
Roy Andrews	25.00	
C. Russell	3.00	
Friend's Motor Co.	2.10	
Treasurer of State	731.68	
Charles Waugh	35.00	
Town of Embden	350.00	
M. Thompson	4.32	
Treasurer of State	5,552.44	
T. Cross	1.00	
		$26,332.09

DEBITS

Teaching:

Richard Pippin	$2,600.00	
Charlotte Russell	1,931.80	
Jane Holden	1,706.55	
Raymoned Deane	1,770.88	
John Green, Jr.	491.50	
Mary Lincoln	1,607.50	
Queenie Whipple	1,276.40	
Laura Meader	1,550.00	
Amy Robinson	920.00	
Ethel Savage	637.50	
Bertha Hoyt	270.05	
Madeline Tuscan	99.50	
Marie Boynton	8.00	
Laura McCollor	6.40	
Office clerk	22.48	
		$14,890.67

Janitor:

Linwood Tuscan	$ 153.00	
Blaine Robinson	661.00	
J. I. Holcomb Co.	40.65	
Leban's Hardware	108.21	
Somerset Telephone Co.	92.65	
Charles Waugh	2.50	
Central Maine Power Co.	325.88	
Frank Boynton	1.00	
Cross Store	8.34	
Cross Hardware Co.	23.35	
Ross Berry	17.50	
Loring, Short & Harmon	18.34	
Sears, Roebuck & Co.	7.21	
Blunt Hardware Co.	42.52	
J. I. Holcomb Co.	45.20	
Solon Lumber Co.	29.73	
George H. Potter	61.49	
Alston Corson	40.00	
Nelson G. Lane	59.13	
Railway Express Agency	.88	
B. A. Shepardson	124.75	
Ernest Carl	21.00	
W. B. Arnold	23.15	
		$ 1,907.48

Conveyance:			
Flanagin & Fletcher	$ 105.12		
Sears, Roebuck & Co.	2.69		
Cross Hardware Co.	40.05		
Raymond Deane	733.46		
Linwood Tuscan	252.00		
Blaine Robinson	876.00		
Walter Deane	57.97		
B. A. Shepardson	758.36		
Brownie's Garage	53.18		
Abbey's Garage	87.78		
E. C. Andrews	20.31		
Graffman's	17.89		
D. H. MacFarland	24.04		
Perley H. Spaulding	22.28		
Lionel Lombard	116.12		
Silver's Auto Company	5.42		
J. & B. Tire Co.	11.58		
Cooley's Filling Station	108.40		
Cross Store	17.50		
R. I. Mitchell	18.56		
Friend Motor Sales	4.70		
Frank Boynton	115.52		
		$ 3,448.93	
Fuel:			
Solon Lumber Company	$ 28.50		
Hilton Bros.	1,192.86		
		$ 1,221.36	
Texts and supplies, elementary		709.50	
Texts and supplies, secondary		678.90	
			$22,856.84
Balance			$ 3,475.25

SCHOOL LUNCH

Receipts

Reimbursement from State	$ 452.34	
Received from lunches	1,395.46	
		$1,847.80

Debits

Beverly Davis	$ 666.00

Supplies	1,711.45	
Overdraft, 1948-49	542.66	
		$2,920.11
Overdraft, Feb., 1950		$1,006.28

REPAIR ACCOUNT

Receipts

Appropriation	$ 500.00	
Re-appropriation	527.80	
E. O. Judkins	4.00	
		$1,031.80
Transferred from 48-49 School Fund		261.50
		$ 770.30

Debits

Blaine Robinson	$ 192.00		
Alston Corson	214.50		
Ross Berry	17.65		
Frank Savage	2.75		
George Potter	40.30		
Solon Lumber Company	113.15		
Fred McCormack	3.25		
Leban's Hardware Co.	17.67		
E. O. Judkins	21.85		
Blunt Hardware Co.	42.90		
Wilfred Morin	6.00		
Sears, Roebuck & Co.	19.38		
Charles Waugh	44.16		
Ernest Carl	5.00		
Lewiston Hardware Co.	26.08		
		$ 766.64	
J. I. Holcomb Mfg. Co.	$ 150.03		
Solon Lumber Co.	98.32		
		248.35	
			$1,014.99
Overdraft, February, 1950			$ 244.69

INDUSTRIAL EDUCATION

Debits

Overdraft—Transferred from School Fund, 1948-49	$1,012.00

Coolidge Library Report

TREASURER'S REPORT

February 17, 1949 to February 20, 1950

Cash on hand, Feb. 17, 1949	$ 944.39	
Received From:		
Interest on Coolidge Fund	390.00	
Interest on savings account	13.61	
Librarian for cards and fines	31.40	
		$ 1,379.40

Paid:

Ruby C. Cross, librarian	$ 131.00
Ruby C. Cross, supplies and postage	1.36
Ruth B. Cross, postage	.88
Carl Wyman, shoveling snow	4.50
Ross C. Berry, for care of lawn	31.35
Orrin Dean, labor and supplies	17.50
Cleon Whipple, for labor and use of truck on steps	14.00
Solon Lumber Co., lumber and cement for steps	6.67
Mildred Later, cleaning library	42.00
Guilford Dry Cleaners, cleaning curtains	6.00
Somerset Oil Co., fuel oil	97.93
Central Maine Power Co., lights	25.08
Aubrey Kelley, postoffice box rent	1.80
Depositors Trust Co., service charge	2.82
Doubleday One Dollar Book Club, books	5.75
Readers' Digest Asso., two years	5.00
Jack and Jill Magazine, two years	4.00
Eastern News Co., books	85.15
Library Book House, books	5.30
Curtis Publishing Co., Ladies Home Journal, 2 years	5.00
New York Herald Tribune for Weekly Book Review, 1 year	1.00
Thames Book Co., books	5.10

American Lending Library, books and postage	4.03	
Clarkson Publishing Co., books	10.45	
Uncle Ray's Magazine, two years	4.50	
Jean Karr & Co., books	15.13	
The Personal Book Shop, books	18.32	
Child Training Asso. for Children's Act.	4.00	
Children's Playmate Magazine, 1 year	1.50	
Good Housekeeping, 2 years	5.50	
McCall's Magazine, 2 years	4.00	
National Geographic Society, 1 year	4.25	
Cash to balance	808.53	
		$ 1,379.40

PAY SHELF

Cash on hand, Feb. 17, 1949	$ 1.49	
Received from Librarian	8.88	
		$ 10.37

Paid:

H. R. Huntting, for books	$ 5.39	
Eastern News Co., for books	3.45	
Cash to balance	1.53	
		$ 10.37

Respectfully submitted,

RUTH B. CROSS, Treasurer
Coolidge Library Trustees

LIBRARIAN'S REPORT

Volumes in the library, 5,520. Number of registered borrowers this year, 136. Books added by purchase, 141. Gifts from individuals, 23 books and various magazines. Books discarded, 63.

From the Solon Woman's Club the library has received, for use in the Children's Department especially, a set of The World

Book Encyclopedia, in 19 volumns. A great deal of credit is due the club members for their efforts in making this fine contribution, which will be of lasting value.

1949 was the busiest year on record, with a circulation of 5,236. As usual, patronage is heaviest in the winter months, with 638 books and magazines loaned in January.

Library hours are from 1 to 4:30 P. M. on Tuesdays, and from 1 to 4:30 and 6 to 8 P. M. on Saturdays.

Respectfully submitted,

RUBY C. CROSS, Librarian

Town Clerk's Report

VITAL STATISTICS

MARRIAGES, BIRTHS, AND DEATHS REPORTED 1945-1949

	Marriages	Births	Deaths
1945	11	10	21
1946	17	16	17
1947	14	19	27
		1*	
1948	16	18	10
1949	12	18	12

* Stillborn

DEATHS RECORDED 1949

	Years	Months	Days
Mar. 4—William B. Whorff	75	3	24
4—Henry Redmond	86	7	0
11—Nellie York	77	3	26
25—Viola Mary Stevens	77	6	12
Apr. 23—Mary McDonnough Nutting	84	0	13
May 18—Leon M. Wyman	62	1	30
July 23—Julia D. Vittum	88		
Aug. 9—Gertrude Greene	66		
15—Chester A. Hodgdon	75		
Oct. 19—Millie York Paul	74	3	17
Dec. 9—James Conley	59	3	4
21—George Birch Stevens	83	0	7

Respectfully,

C. E. ADAMS, Town Clerk

State Auditor's Report

State of Maine
STATE DEPARTMENT OF AUDIT
Augusta

October 13, 1949

Board of Selectmen
Solon,
Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Town of Solon have been audited by the State Department of Audit for the period February 17, 1948 to February 15, 1949 inclusive.

The examination was made by Auditor R. M. Parsons in accordance with generally accepted auditing standards applicable in the circumstances, and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying Comments.

Exhibits and Schedules incorporated in this report present the result of the financial operations of the Town for the period designated.

Recommendations are also offered which are believed to be worthy of your consideration.

All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY,
State Auditor

FMB/emb

COMMENTS
TOWN OF SOLON
FEBRUARY 17, 1948 TO FEBRUARY 15, 1949

An examination has been completed of the books and records of the Town of Solon for the year ended February 15, 1949. This examination was conducted in conformity with generally accepted auditing standards and included a check of all cash transactions, and such test checks of other operations as seemed advisable.

ASSETS

The cash balance of $13,564.17 as reflected by the records of the Treasurer, was reconciled with the February 12, 1949 bank statement furnished by the Depositors Trust Company and was found to be correctly stated.

An analysis was made of receipts and deposits and it was determined that all monies for which receipts had been written had been properly accounted for and promptly deposited. All expenditures were made by check from properly authorized warrents.

Accounts receivable totaling $822.49 represents prior year charity accounts.

The 1948 tax commitment book was added, checked and found to be in agreement with the Assessors' records. The Tax Collector settled for the total commitment.

Transactions affecting tax lien accounts were examined and found to have been handled properly. Tax liens unpaid were checked and listed.

LIABILITIES

Notes payable totaling $8,000.00 are serial notes maturing at the rate of $2,000.00 annually. The last note matures in 1952.

RESERVE AND SURPLUS

The reserve for authorized expenditures totaling $2,208.20 represents the balances of certain appropriation accounts which are carried forward to the ensuing year. The detail is presented on Exhibit D.

Unappropriated surplus at the beginning of the year of $6,403.77 was reduced by $2,756.51. This decrease was caused by an appropriation of $6,393.37 made at the annual Town meeting, an adjustment of $92.65 on accounts receivable, the net gain from operations $1,544.21 and the payment of a $2,000.00 note.

TRUST FUNDS

The trust fund investments were examined and listed. Income earned was verified and expenditures appeared to have been made in accordance with the terms of the trusts, however it was noted that the sum of $122.27 has been withdrawn from the Cemetery Perpetual Care Funds income and is carried as an unexpended balance in the general fund. The amount of $8.95 was due the Ministerial and School Fund from the general fund. This represents the difference between the cost of a bond purchased to replace a bond called, both transactions having been handled through the general fund.

The 75 shares of Capital Stock of the Public National Bank and Trust Company of New York, does not appear to be a legal investment for Town trust funds according to the requirements of Chapter 80, Section 106, of the Revised Statutes of 1944 which reads, in part,

> "City and town officers . . . shall hereafter invest all permanent funds . . . in the legal obligations of the United States of America: the states of Maine, New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York, and Pennsylvania, and the bonds of the several counties, cities, and towns in the several states above named . . . and the bonds of water districts located in the state of Maine . . . and, except sinking funds, may invest any of said funds in accordance with the laws of the state governing the investment of the funds of savings banks as enumerated in subsections I to IX of section 38 of chapter 55, or may deposit the same, including sinking funds, on time deposit in banks or trust companies, organized under the laws of this state or of the United States, and not otherwise."

During the 1947 year a loss of $804.30 was sustained as a result of the sale of Penn Company Stock which was not a legal investment for municipalities. It is again suggested that consideration be given to replacing this loss.

GENERAL

The Treasurer and Tax Collector furnished corporate surety bonds.

The following excise tax receipts were examined and monies were found to have been properly deposited with the Treasurer:

1948 Receipts No. 127-313	$1,210.05
1949 Receipts No. 1-100	733.83
Total	$1,943.88

Vouchers and pay rolls on file in the Selectmen's office were examined to an extent deemed necessary. As a result of this examination, it was noted that school repair bills totaling $261.50 had been charged to the State School Fund. This amount was transferred to the repair account. It was also noted that a majority of the invoices for school supplies and books were copies and reflected totals only.

The records maintained by the various municipal officials were found to have been kept in a satisfactory manner.

The following recommendations appear worthy of consideration by the Municipal Officials:

(1) That, the Superintendent of Schools present original invoices for all purchases, showing date purchased, point of shipment, amount, unit cost and total.

(2) That, only sufficient income be withdrawn from trust funds to meet current expenditures.

(Exhibit A)

COMPARATIVE BALANCE SHEET

ASSETS

General Fund:

	February 15, 1949		February 16, 1948
Cash on hand and in bank		$13,564.17	$16,923.20
Accts. Receiv. (Sch. A-1)	$822.49	$1,162.08	
Less reserve for losses	737.11	737.11	
		85.38	424.97
Taxes Receivable (Sch. A-2)			111.07
Tax Liens (Sch. A-3)		215.36	215.36
Deferred Appropriations			4,450.00
Total — General Fund		$13,864.91	$22,124.60
Trust Funds:			
Demand Deposits (Sch. A-6)		$ 1,200.35	$ 1,178.10
Time Deposits (Sch. A-6)		4,514.90	6,471.28
Investments (Sch. A-6)		35,909.52	33,965.92
Due from General Funds (Sch. A-6)		8.95	
Total — Trust Funds		$41,633.72	$41,615.30

LIABILITIES

General Fund:

	February 15, 1949	February 16, 1948
Accounts Payable (Sch. A-4)	$ .50	$ .50
Tax lien suspense		60.00
Notes Payable (Schedule A-5)	8,000.00	10,000.00
Due Trust Funds	8.95	
Total Liabilities	$ 8,009.45	$10,060.50
Reserve and Surplus:		
Reserve for authorized expenditures (Ex. D)	$ 2,208.20	$ 5,660.33
Unappropriated Surplus (Ex. C)	3,647.26	6,403.77
Total — General Fund	$13,864.91	$22,124.60
Trust Funds:		
Principals (Sch. A-6)	$40,416.53	$40,423.12
Unexpended Income (Sch. A-6)	1,217.19	1,192.18
Total — Trust Funds	$41,633.72	$41,615.30

Summary of Forest Fire Prevention and Control Laws Passed in 1949

Forest fire warden, how appointed.

The town forest fire warden is appointed by the forest commissioner with the approval of the local town officials for a three year term. He may be any citizen of the town and is often the fire chief as well as town forest fire warden. He is responsible for taking immediate charge to control and extinguish forest fires within his town. "The management of town forest fires shall be the responsibility of the town forest fire warden until in the judgment of a state forest fire warden the situation makes it advisable for him to take over." Final authority and responsibility on forest fires shall be that of the state forest fire warden. This makes it necessary that the state warden be advised by the town forest fire warden of each fire in his town as soon as it is discovered. This is an important link in the chain of command from the town forest fire warden to the state warden. If the state warden at the scene of the fire is unable to handle the situation, he requests further aid from his immediate superior.

The Forestry Department shall be the coordinating agency whenever or wherever a major forest fire occurs or threatens.

Aid to Towns. Towns, cities, or plantations must pay the costs of controlling and extinguishing forest fires up to an amount equal to 2% of the town tax valuation. The state will reimburse the town for ½ these costs. All forest fire suppression costs above this amount shall be paid by the state. Requests for ½ state reimbursement must be presented to the forest commissioner within 60 days after total extinguishment of the fire or become void.

Burning Permits. It is unlawful for any person to kindle a fire for purposes of clearing land or burning logs or stumps, roots, brush, slash, fields of dry grass, pasture, and blueberry land except when the ground is covered with snow, without first obtaining a written permit. **Permits are issued by the town forest fire wardens.** A permit is necessary for any person to burn, even on his own land. A burning permit **does not** relieve the person of legal responsibility if the fire is allowed to escape or causes damage to property of another.

Warrant for Annual Town Meeting

To: William Dolan, a Constable of the Town of Solon, in the County of Somerset, and State of Maine. Greetings:

In the name of the State of Maine you are hereby required to notify and warn the Inhabitants of the Town of Solon qualified by law to vote in town affairs, to meet at the Town Hall in Solon Village in said Town of Solon, on Monday, the sixth day of March, A. D. 1950 at eight o'clock in the forenoon, then and there in accordance with R. S. 1930, Chapter 5, Section 11, and Sections 38-52 inclusive, to elect all town officers and to transact all other town business as herein enumerated in the articles of this warrant.

For election of officers the polls will open immediately after the election of a moderator and remain open until twelve o'clock noon. The transaction of other town business as herein enumerated, will begin at one o'clock in the afternoon. All time specified is Eastern Standard Time.

Art. 1—To choose a moderator to preside at said meeting.

Art. 2—To elect a tax collector for the ensuing year.

Art. 3—To see what sum of money, if any, the town will vote to raise for:

1—Highways and Bridges.

Amount raised in 1949, $4,800.00. Recommended for 1950, $4,000.00, plus $800.00 out of General Fund.

2—Snow Roads for 1950-51.

Amount raised in 1949, $3,200.00 plus $800.00 reappropriated. Recommended for 1950, $3,200.00, plus $800.00 out of General Fund.

3—Town Charges.
Amount raised in 1949, $4,000.00. Recommended for 1950, $3,500.00.

4—Support of Poor.
Amount raised in 1949, $2,500.00. Recommended for 1950, $2,500.00.

5—Fire Department.
Amount raised in 1949, $1,000.00. Recommended for 1950, $1,000.00.

Art. 4—To see what sum of money the town will vote to raise for elementary and secondary schools, including teachers' wages, fuel, janitor service, conveyance, tuition and board of pupils, textbooks, reference books and school supplies for desk and laboratory use.

Amount raised in 1949, $18,000.00. Recommended for 1950, $14,000.00.

Art. 5—To see what sum of money the town will vote to raise for the repairs of schoolhouses.

Amount raised in 1949, $500.00. Recommended for 1950, $500.00.

Art. 6—To see if the town will vote to raise the sum of $50.00 for the services of a local nurse for school purposes.

Amount raised in 1949, $50.00. Recommended for 1950, $25.00.

Art. 7—To see if the town will appropriate and raise the sum of $87.00 for Public Health Nursing in Solon, said sum to be expended by the State Bureau of Health for local services.

Amount raised in 1949, none. Recommended for 1950, none.

Art. 8—To see if the town will vote to buy a new school bus.

Recommended, yes.

Art. 9—To see what sum of money the town will vote to raise and appropriate to pay for same.

Recommended, $3,500.00.

Art. 10—To see if the town will raise and appropriate the sum of $600.00 for the purchase of new seats for school building.

Art. 11—To see what sum of money the town will appropriate and raise for State Aid Road Construction (in addition to the amounts regularly raised for care of ways and bridges) under the provisions of Section 19, Chapter 28, Revised Statutes of 1944 amended. The maximum amount which the town is allowed to raise being one and one-half units, $799.50.

Amount raised in 1949, $799.50. Recommended for 1950, $1,066.00.

Art. 12—To see if the town will vote to raise and appropriate $600.00 for cutting bushes.

Art. 13—To see if the town will vote to appropriate the sum of $400.00 to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with Revised Statutes, Chap. 32, Section 54.

1949, no recommendation. 1950, no recommendation.

Recommended, that the town raise $600.00.

Art. 14—To see if the town will vote to authorize the Selectmen to petition the County Commissioners for discontinuance of that section of the County Road lying between the corner, generally known as the Longfellow Schoolhouse Corner or the John Jewett Corner and the driveway leading to the buildings of the Alvin Heald place, so called.

Art. 15—To see if the town will vote to authorize the Selectmen to petition the County Commissioners for discontinuance of that section of the County Road between the Dearborn Corner so called and the end of the discontinued road at the Willard Later place, so called.

Art. 16—To see if the town will vote to authorize the Selectmen to petition the County Commissioners for discontinuance of that section of the County Road between the Arthur Rowell driveway, so called, leading North to the Solon-Athens Road.

Art. 17—To see if the town will vote to discontinue that section of the road leading North from the Will Heald driveway, so called, to the end of road already discontinued.

Art. 18—To see if the town will vote to raise and appropriate the sum of $25.00 for Memorial Day.

Recommended, yes.

Art. 19—To see if the town will vote to authorize the Selectmen to procure a temporary loan or loans in anticipation of taxes for the purpose of paying indebtedness of the town. Such notes to be paid during the current municipal year out of money raised during said municipal year by taxes.

1949 recommendation, yes. 1950 recommendation, yes.

Art. 20—To see if the town will pay from the Excise Tax the sum of $2,180.00 for payment of long term note and interest.

Recommendation, yes.

Art. 21—To see if the town will appropriate and raise the sum of $50.00 to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources and advantages of the State of Maine in accordance with the provisions of Chapter 5, Section 82 of the Revised Statutes of Maine.

1949 recommendation, yes. 1950 recommendation, $50.00.

Art. 22—To see what action the town will take with reference to raising the necessary money to cover the street lighting service.

Amount raised in 1949, $504.00. 1950 recommendation, $504.00.

Art. 23—To see if the town will vote to sponsor the Hot Lunch program in the school.

1949 recommendation, yes. 1950 recommendation, yes.

Art. 24—To see if the town will vote to raise and appropriate the sum of $200.00 for the use of the hall for all school purposes.

Amount raised in 1949, $200.00. 1950 recommendation, $200.00.

Art. 25—To see if the town will vote to adopt Daylight Saving Time.

1950 recommendation, yes.

Art. 26—To see if the town will vote to raise and appropriate $200.00 for supplies and equipment for the Industrial Arts course in the school.

Art. 27—To see if the town will vote to raise and appropriate the sum of $300.00 to be used on Parkman Hill between Michael Stream bridge and the Dance Hall of L. E. Tewksbury & Son.

Art. 28—To see if the town will vote to authorize the Selectmen to sell the Washington Schoolhouse in South Solon and pass all votes respecting the same.

Given under our hands and seals at Solon, Maine, this twenty-first day of February, A. D. 1950.

J. L. FOSS

IRA R. ADAMS

EVERETT D. MEADER

Selectmen of Solon

Preserve This Report

A sufficient number of these reports have been printed to furnish every interested citizen with a copy. An effort has been made to get them into the hands of the voters in advance. It should be borne in mind that if copies are left at home there may not be a sufficient number at the hall to go around on town meeting day. This year or any year it is desirable for you to have a copy of the annual report as soon as issued. It is also important for you to preserve it and bring it with you town meeting day morning.

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